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Cooperative Extension Work in Agriculture and Home Economics  
U. S. Department of Agriculture  
and State Agricultural Colleges  
Cooperating  
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Cooperative Extension Work,  
Washington, D. C.

DIGEST OF THE ANNUAL REPORTS OF FARM-MANAGEMENT EXTENSION WORK, 1925

(A report giving the leading activities or projects under way,  
the methods of work, and the results for each of the 30 States  
conducting organized work during the year)

(Sent out with Memorandum No. 110)

Contents

	Page		Page
Alabama . . . . .	1	Montana . . . . .	27
Arkansas . . . . .	3	Nebraska . . . . .	30
California . . . . .	3	New Hampshire . . . . .	32
Colorado . . . . .	5	New Jersey . . . . .	33
Connecticut . . . . .	7	New Mexico . . . . .	34
Georgia . . . . .	8	New York . . . . .	37
Illinois . . . . .	9	North Dakota . . . . .	38
Indiana . . . . .	10	Ohio . . . . .	39
Iowa . . . . .	11	Oregon . . . . .	41
Kansas . . . . .	13	Pennsylvania . . . . .	43
Kentucky . . . . .	16	South Dakota . . . . .	44
Maine . . . . .	18	Vermont . . . . .	45
Massachusetts . . . . .	21	Virginia . . . . .	46
Minnesota . . . . .	24	Washington . . . . .	47
Missouri . . . . .	26	Wisconsin . . . . .	48

Alabama

January 1 to December 31, 1925  
J. D. Pope

Projects:

1. Farm accounts.
2. Dissemination of economic information.
3. Program planning.

Methods:

Farm-account work was conducted through the county agents who distributed the books. All follow-up work was done by the county agents alone or in company with the farm management specialist. Letters of instruction were sent by the specialist direct to the farmers keeping the records, and completed books were sent by the farmers to the extension office for checking and summarizing.



The farm-account book prepared by the farm management demonstrator was designed to show a record of cash receipts and expenses from the farm business, the value of supplies furnished by the farm and used by the family, and the farm and labor income.

The work done by the Bureau of Agricultural Economics in delineating the production and consumption prospects and the profitableness in various farm enterprises was combined with available local data and applied to Alabama conditions, the information being extended through the press, talks, county agents, and other appropriate means. December 1 marked the first appearance of a new publication entitled "Farm Economics," designed to convey at regular intervals to extension workers and farmers timely economic information on the farm price situation, the trend and outlook in crop and livestock production, and other economic information relative to farming in the State. A bulletin entitled "Prices of Farm Products in Alabama" was sent to the printer. This bulletin discusses price trend and significant price relationships of farm products in Alabama and some of the more important factors which affect the prices of farm products. It presents in tabular form historical series of all important farm products in the State, making it a reference book on farm prices in Alabama designed for the use of extension workers and farmers. Information was also made available to groups of interested farmers in regard to a plan for the organization and successful operation of farmers' mutual fire insurance associations in Alabama. This plan set forth the underlying economic principles which should govern the operation of such associations in certain counties in Alabama and some other States. A brief circular was prepared with a discussion of the value of cash versus time prices, the seasonal variation in demand for farm credit, and the purposes for which such credit is used. Information on farm credit and farm fire insurance was placed before State and local leaders of farm organizations with a view to its being transmitted through their organizations to other farmers in the various counties. The specialist prepared a preliminary report on egg distribution in Alabama which has been of value to groups of farmers and farm organizations interested in marketing eggs cooperatively. He also outlined and presented to farmers a safe farming program in Alabama, utilizing in its preparation the outlook information supplied by the United States Department of Agriculture.

#### Results:

One thousand copies of the Auburn farm-account book prepared by the farm management demonstrator were issued, and approximately 900 copies of this book were distributed during the year. County agents placed approximately 180 books in the hands of interested farmers, and indications on December 31 are that about 20 per cent of that number will be completed. A circular on farm credit contained information which was presented to a leading farmers' organization and was used by field workers of that organization in conferences with farmers over Alabama. A recommended constitution and by-laws for a farmers' mutual fire insurance association were adopted and are being used by a local farmers' mutual fire insurance association in Cullman County. Farm management



plans were worked out by the demonstrator in cooperation with the county agents for certain farmers who were keeping records, and such plans were adopted by 20 farmers.

Arkansas

December 1, 1924, to November 30, 1925

A. D. McNair

Project:

Farm and household accounts.

Methods and results:

Cooperators are furnished with account books and labor-record pads by the extension office. A copy of the account and record is sent to the farm management demonstrator monthly, and corrections are made and a statement returned to the cooperator. At the end of the year, the records are summarized and copies sent to the cooperating farmers, the home demonstration agents, and the county agents.

On November 30, 130 housewives were keeping accounts, 125 farmers were keeping farm accounts, and 20 farmers keeping labor records. Forty-six newspaper articles were contributed to the press during the year. More than half the accounts were obtained by newspaper publicity and the continuation of former cooperators. County agents have cooperated in a small way. Home demonstration agents have done better, and negro agents have done about as well as the white agents.

California

December 1, 1924, to November 30, 1925

L. W. Fluharty

Projects:

1. Farm-enterprise efficiency.
2. Farm accounting and organization.
3. Dissemination of timely economic information.

Methods:

Project 1. In order to determine profitable methods of production, the farm management demonstrator and farm advisers have created interest by holding meetings of farmers for the purpose of estimating the cost of producing particular crops and teaching the use of cost records in improving the farm business. Demonstrators have been obtained by holding meetings of farmers interested in keeping farm-enterprise accounts to outline the plan, to give instructions in keeping records, and to discuss timely economic information related to the project. Data have been gathered by



having cooperators make monthly reports to the farm adviser's office, and farm advisers make personal visits to demonstrators as needed. Follow-up letters have also been sent out. The farm adviser has been assisted in summarizing and interpreting results and preparing charts, lectures, and publicity material. Each demonstrator's record has been compared with the five best, the average of all, and the five poorest records. Enterprise-analysis schools, general meetings, tours, fair exhibits, and news articles have been other methods used.

Project 2. Interest has been created and the need of the work shown by group meetings of influential farmers, farm-center meetings in areas to be studied, news articles, and other publicity. Demonstrators have been engaged through personal interviews with interested farmers, organization of farm accounts through banks, and the organization of junior and senior farm-management clubs. Data have been gathered from individual farmers and from beginners' and summarizing schools. Farm accounts in banks have been promoted by beginners' schools to instruct demonstrators how to furnish proper information to banks, follow-up meetings, and the summarization of material by a bank representative, the farm adviser, and extension specialist. Tours have been conducted and exhibits have been prepared, also circulars, lantern slides, and news articles for the use of the farm adviser.

Demonstrators were enrolled in senior farm-business clubs at the beginning of the year, and follow-up meetings with the farm management demonstrator and the farm adviser were held once each month. The plan for the junior farm-business clubs is to have a local banker act as local club leader, the inventories to be taken by the members with the assistance of the parents and the bank representative. Material for making entries in the account book would be collected at the bank by having the parent pay all bills by check and itemize the nature of the expense, the parent also to itemize the deposit slips as to source of income. The club would meet monthly at the bank and the members make entries in the farm-account book under the direction of the banker.

Project 3. Information has been obtained from the following sources: (1) Price and production statistics (foreign, national, State, and county), (2) agricultural outlook reports (national, State, and regional), "The Agricultural Situation" and intentions to plant crops and breed livestock reports (national and State). Charts, lecture outlines, and news articles have been prepared in cooperation with farm advisers and subject-matter specialists. The interest and cooperation of other subject-matter specialists and farm advisers have been obtained, and material has been disseminated at general meetings where the farm management demonstrator has discussed the general agricultural situation or that pertaining to a special crop. The information has been used by the farm adviser through county publications and in farm-center meetings.

#### Results:

In Stanislaus County, 65 peach-enterprise records were started and 60 completed during the year. Twenty-six poultry records were started and 24



completed. Twenty-eight poultry accounts were started in San Joaquin County and 18 completed, and 26 out of 32 were completed in Sonoma County. Twelve dairy accounts were begun in Marin County and 8 completed, and 6 were started in Humboldt County but not completed. The farm advisers report that 98 books have been given out to individual farmers during the year, and 16 books have been sent out from the Berkeley office, making a total of 114 books. One senior farm-business club has been in operation during the year in Orange County, and two banks in Santa Cruz and San Diego Counties are preparing to start junior farm-business clubs in 1926.

The dissemination of timely economic information has been confined to general talks by the farm management specialist and work in those counties requesting such help. A typical illustration is the study made in cooperation with the dairy specialist and the assistant farm adviser of Stanislaus County of the economic position of dairymen in the San Joaquin and Sacramento Valleys covering the period before, during, and since the World War. The items covered were San Francisco butter prices from January, 1910, to date, alfalfa hay prices in Sacramento and San Joaquin Valleys for the same period, and price levels of the more important agricultural and nonagricultural products throughout the United States. This information was used in the preparation of charts and publicity material for presentation to San Joaquin and Sacramento dairymen. Each month the tables were brought up to date. One section of the monthly cow-testing report was devoted to a survey of the dairy situation for the current month. These tabulations showed the dairy situation for the month as compared with that of the previous month, the same month for the previous year, and the average for the same month for a 10 year period. These comparisons showed: (1) The monthly price paid for 92 score butter on the San Francisco market, (2) the average monthly price paid San Joaquin and Sacramento Valley farmers for No. 1 baled alfalfa hay, (3) the purchasing power of 1 pound of butterfat in terms of alfalfa hay, and (4) a comparison of nonagricultural products, 30 agricultural products, and San Francisco butter prices.

Colorado

January 1 to December 31, 1925

T. H. Summers

Projects:

1. Farm organization-
  - (a) Farm accounts.
  - (b) Farm-management schools.
  - (c) Farm enterprise.
2. Farm accounts in rural schools.
3. Farm-management clubs.
4. Demonstration farms.
5. General extension program building.



## Methods and results:

Project 1. The first two subprojects, farm accounts and farm-management schools, are means of accomplishing the work, and the third, farm enterprise, the intimate demonstration of the relationship between the enterprise and the entire farm business and also the relationship between various operations within the enterprise and the success of the enterprise. The work done in Otero County illustrates the methods employed and the results obtained.

In 1922, 25 farms were chosen for farm-organization work in Otero County. A farm-business analysis record was obtained from each demonstrator and a farm-account book left to be kept by the farmer. These records were summarized and a copy sent to the county extension agent and to the farmer giving the information. A summary of all the records was prepared and sent to the extension agent. In most cases, the record was returned by the agent, analyzed and discussed with the farmer. The need of keeping a farm record was also emphasized. The summary of the results was then discussed at farm-account schools in the county the following winter and the value of records in studying the farm business was further emphasized.

These farms have been revisited each year, and last year, with the cooperation of the Department of Economics and Sociology, the number was increased to 41. When the work was started in 1922, only a few men were keeping records in the county. The report of the county extension agent for the past year indicates that 75 farm-account books were distributed this year and that 65 farmers kept their records throughout the year; that 50 farmers were assisted in summarizing and interpreting their accounts, and that 50 farmers made changes in their business as the result of keeping accounts. The report shows that 70 other farmers adopted cropping, livestock, or complete farming systems this year, and that 15 farmers were advised relative to leases. Two farm-management and farm-account schools were held, and two farmers were assisted in keeping cost-of-production records. Another indication of the effectiveness, of this project is the fact that the Arkansas Valley, which includes Otero County, is the first region to take up the program building work.

For the State as a whole, 183 farm-business analysis records were taken during the year, the goal having been set at 125. In all, 475 books were distributed, the goal being 500 per year in the State. Eighty enterprise records were taken during the year, the goal having been set at 100.

Project 2. Farm accounts in rural schools involve a course in farm accounts worked out by the Extension Service. This assists in teaching the boy and girl how to keep farm records as well as the use of farm records in studying the business. The ultimate goal is to have the work given in 20 counties with 700 juniors enrolled. Last year, sets of books were sent into 6 counties, and 243 boys and girls took the course.

Project 3. Farm-management clubs are organized to teach the boy and girl to keep a simple farm account on the farm and the value of such a record in making farming more profitable. Only one club out of three that started completed the work, owing to the fact that in one county extension work was discontinued early in the year and in one other a change of agents was made too late to get things started satisfactorily. The coming year, an attempt will be made to interest local bankers in club leadership.



Project 4. Demonstration farms are for the purpose of showing that the recommendations given out by the Extension Service can be incorporated into a well-balanced farm business that will be profitable to the operator. Two such farms were listed. On one of these extension work was discontinued, but contact is still maintained and will be carried in so far as is possible. An irrigated farm of 20 acres was lined up in Pueblo County, and a record is being kept of receipts and expenses. After this is checked up, a definite plan of procedure will be outlined for future operations.

Project 5. General extension program building is a continuation of the work done in connection with the publication of "Colorado's Agriculture." It is planned to work out certain recommendations for the Arkansas Valley in keeping with the general State program of work. Committees will be asked to meet in the valley to review all the available economic data and then to make recommendations that will indicate future work tending to adapt production to market demands. The ultimate goal is a program for every region in the State. No very definite goal is being set this year. The future development will depend on a number of things that will determine the speed with which these programs are worked out. During the year one county conference and three regional conferences were held on the subject.

Connecticut

December 1, 1924, to November 30, 1925

A. W. Manchester

Projects:

1. Farm accounts.
2. Farm-management clubs.
3. Cost of production.
4. Farm-management schools.
5. Assistance in organizing county and State extension programs.
6. Assistance to secondary school teachers.

Methods:

Farm-account books are placed through county agents, young farmers' clubs, farm-management schools, miscellaneous farm-management meetings, short courses, and in compliance with direct requests from interested farmers. Personal assistance is given in taking opening inventories, starting accounts, and summarizing them when completed. Young farmers' club members are usually selected by the county agent. Young men are chosen because they are more ready to receive suggestions and to follow out new plans, having presumably many years of farming ahead of them in which to carry out what they have learned, and because it is thought that young men make the best demonstrators. After a club is started, those already in the work bring in new men. Each member is required to keep a complete set of farm accounts to serve as a basis for a study of the farm business and the working out of plans. Six monthly meetings are held during the winter at which the books are started and summarized and other farm-management subjects discussed. Field trips are made and visits paid to farms that have been particularly successful in working out especially difficult problems. Score cards are used on these trips.



Cost-of-production studies have been made by the survey method. Farm-management subjects of most significance in the farm-management program were discussed in general meetings. A six-day farm-management course was given consisting of farm accounting, summarizing and factoring farm business, estimating receipts and expenses, farm organization, field trips and study of farms visited. The farm management demonstrator is a member of all program committees of the Extension Service, and direct assistance has been given to county agents in arranging programs. Account data and statistical information has been furnished to agricultural high-school teachers as a basis for their farm-management teaching.

#### Results:

Fifty-nine farm-account books were summarized, 492 account books distributed, and 159 farm inventories taken. Forty-six young farmers' club meetings were held with a total attendance of 639. Four field tours were conducted with 76 persons in attendance. Nine young farmers' clubs reported a total membership of 131. Five one-day farm-management schools were held with an attendance of 88. Thirty-nine general meetings were held with an attendance of 1,632. Seven young men attended the junior short course which was considered the best given to date.

Georgia  
January 1, 1925, to January 1, 1926  
Kenneth Treanor

#### Projects:

1. Program determination.
2. Farm-management surveys.
3. Farm accounts.

#### Methods and results:

Project 1. The only means of determining just where the counties stood with reference to what they were producing and consuming was by means of the railroad and express import and export figures of all agricultural commodities. The railroad and express people, however, do not summarize these kinds of shipments separately from other shipments; hence, in order to obtain the data, every waybill and every prorecord for every railroad and for every station within the county, not to mention the express shipments, had to be examined. In this way a complete list of all foodstuffs shipped in and out of the county was obtained. The import and export figures for each commodity were summarized and, using average prices, values were computed. It is believed that this method of program determination is as acceptable as any, the main objection being that it takes so much time that it is impossible for two specialists to visit more than a very limited number of counties each year. This method of obtaining a basis for program determination was used in three counties last year. A complete list of all foodstuffs shipped in and out of the counties for the preceding year, 1924, was obtained showing wherein the respective counties



could expand and wherein the limit of expansion had been reached. It was found, however, that the length of time required for this kind of work was prohibitive with the present small organization in farm-management extension.

Project 2. The one farm-management survey made in Sumter County in February was undertaken cooperatively between the State College of Agriculture and the office of farm management of the United States Department of Agriculture. This was the third survey made in Sumter County and was made for the purpose of determining what readjustments had been made to meet the conditions brought about by the boll weevil and the general price decline since the war. A bulletin was prepared showing the results of the work. A number of orchard-management records were taken in the peach-growing sections of the State in connection with the nation-wide survey of the peach industry put on by the United States Department of Agriculture cooperating with the State Colleges. These were the first cost data obtained on the production of peaches in the State.

Project 3. The farm-account work has been carried on without a marked degree of success during the year. Some of the farmers with whom books have been placed have kept them up to date and will continue to do so. Others do not realize the value of accurate accounts, and some of those who have kept the books are not pleased with the facts which the books bring out. A new plan which it is hoped will stimulate interest in accounting has been worked out and will be tried during the coming year.

Illinois

January 1 to December 31, 1925

R. R. Hudelson

Projects:

1. Simple farm accounts.
2. Farm-bureau farm-management service.

Methods:

Project 1. Farm-account schools are arranged by the farm adviser who enrolls cooperators and sees that they bring their inventory sheets. He also assists in holding the schools, and later visits cooperators who are unable to attend the schools and checks over their books to see that the inventories are entered and the books started correctly. He sends follow-up letters and visits each cooperator at least once between May 1 and October 1. He helps to check the books at the end of the year and sends them in for closing and summarizing. County agents have performed a very essential part of this project in organizing account schools and farm tours, as well as in helping with the follow-up work. They have started and checked for closing the books of many cooperators unable to attend the account schools and have helped in returning the summaries to the cooperators. Lectures, charts, and discussions at farm-account schools and other meetings have been used for teaching the subject matter; farm-management tours have been conducted to organized and managed farms, and press articles have circulated the information gleaned from simple farm accounts and cost-accounting research.



The Department of Farm Organization and Management provides account books and check and summary sheets and sends representatives to assist the farm adviser in conducting at least one school, to check books, to make follow-up visits, and to return county and area summaries, and furnishes to each county such copies of the county or area summary as may be requested up to 100 copies. Additional copies can be furnished to farm bureaus at cost.

Project 2. This project has as its object the giving of special accounting and farm-management service to farm-bureau members. About 240 farmers in four counties agreed to pay a portion of the cost of conducting the work for a three-year period, and a former extension specialist, Mr. M. L. Mosher, was engaged to devote full time to the work. Individuals were assisted in obtaining records and supplemental information from their farms, and one successful farm-management tour was conducted and attended by 200 farmers.

#### Results:

Assistance was given to 818 cooperators in starting accounts during the year, and 650 accounts were closed. Accounting schools totaling 136 were held in 63 counties, and schools have been definitely scheduled in 73 counties for 1926. Follow-up visits were made to 837 farms to return summaries and help co-operators to keep their accounts and apply the information gained in account keeping to their own farm business. Thirteen farm tours were held with an average attendance of 62. Farm-management material was supplied for two county fairs and for the district fair at Aurora. A series of charts is under construction for the purpose of popularizing the cost-account work in the State. The farm-bureau farm-management service has marked a new step in farm-management extension work as the development of this service must be considered a direct growth of the farm-management extension work which has been conducted as a part of the Smith-Lever extension work in Illinois.

#### Indiana

July 1, 1924, to June 30, 1925

L. S. Robertson

#### Projects:

1. Farm accounts.
2. Preparation and furnishing of farm leases.
3. Fair exhibits.
4. Operation of demonstration farm.
5. Market news distribution.

#### Results:

Six thousand copies of the farm-account book were furnished to farmers for use in 1925, and 11 schools were held to instruct farmers in taking inventories and keeping farm accounts. One farm-management tour was conducted, 19 meetings held in southern Indiana to help determine efficient programs of extension work, and 550 farm leases were furnished. Seventh and eighth-grade



teachers in five counties were given instruction to enable them to teach accounting as a part of their agricultural or arithmetic course. Aside from the accounting schools with farmers and teachers, 34 farm-management meetings were held with an attendance of 3,251 persons, also a two-day farm-economics school and a two-day score-card school where farmers used a score card developed by the extension department to score their farm business.

Iowa  
December 1, 1924, to November 30, 1925  
J. C. Galloway

Projects:

1. Adult and junior farm accounting and farm organization.
2. Farm-business planning and operation.
3. Timely economic information.

Methods:

Project 1. Farm accounting and farm organization is presented largely through laboratory methods. The various factors affecting farm profits are presented in charts and through round-table discussions. After the farm-bureau board has selected this project as a part of the county program, the farm management specialist spends two days giving assistance in organizing the work. This time is largely used in attending township meetings, explaining the nature of the work, the methods to be followed, and the results that can be expected. The first registrations for the work are made at this time. Later, the county agent continues to enroll cooperators and locates the meetings in his county according to the interest developed.

Most of the counties are putting the work on a five-group basis which means booking the specialist in the county for one week's time with one day spent in each community. The first meeting held at the beginning of the year deals with factors affecting farm profits and with a discussion of a method of farm accounting which will give the information regarding the organization of the business. Each man is assisted in carrying through a sample set of accounts and later assisted in starting a record of his own business for the coming year. At the second meeting held in May or June, the men are given individual assistance with the problems in connection with the keeping of the records, and timely economic information is discussed in the evening. The third and last meeting of the year is held to assist the men in closing their records and in working out an analysis of the results. A group average as well as a county average is worked out and the men given a basis for comparing their farms with others in the community. This enables each farmer to locate the strong and weak points in the organization of his business and to devise ways to stop the leaks which have been apparent.

Project 2. The farm-business planning and operation project subject matter is presented largely by the use of charts and tables worked out from experiment station data. The organization work consists of interesting



groups of farmers, largely those who have cooperated in giving the figures for the data compiled by the experiment station. These men meet in groups and discuss the figures on the charts in detail as well as the various problems coming from the data. The first meeting contemplates covering the entire field of the investigation in a general way and provides for later meetings on specific phases of the material indicated by the interest of the men.

Project 3. Timely economic-information subject matter is presented largely from price curves and charts supplemented with lecture material and questions and answers. Factors showing long-time price trends, shorter cycles of prices, seasonal price variations, shipments, exports, cold-storage holdings, and production, are discussed in lectures on prices in particular enterprises, after which questions are asked and answered.

The county agent helps materially in organizing the work of the farm-accounting schools. He takes up part of the work on records at the time of the meeting on records and visits the men with the specialist during the summer follow-up work, helping them with questions arising from their records and taking part in the evening discussion on prices. At the summarization school, he helps the men with their own figures in the making up of their summaries and analyses.

#### Results:

Results of the past year's work have been shown mainly in the largely increased interest apparent from the programs coming in from the various counties. Practically all the counties are expecting to make farm accounting a major project and to undertake from 50 to as high as 200 records as their goal for the coming year.

Nine county summaries were made during the past year, each county having completed from 5 to 12 records. No summaries were made for counties completing fewer than five records. Eighty-six records were summarized for the calendar year 1924, and the work has been expanded to reach a larger number of men in 1925. During the calendar year 1925, between 250 and 300 records are being carried, and plans are being made to increase this between 1,000 and 1,500 during 1926. An outstanding piece of work was done in Delaware County where eight men completed summaries of their records during 1924. In 1925 that number was increased between 70 and 80, whereas a goal of 200 records has been set for 1926. The men who had completed the work in the project talked over their results with other men in the county and were largely responsible for the expansion of the work, although the county agent gave his very hearty cooperation in all plans for an increase.

Data will not be available from more than four counties in connection with the farm-business planning and operation project, and as the material is prepared by the experiment station force, the interested counties will be informed and plans made in each case for holding meetings with interested farmers, using this material as it is made available. Plans have been made in connection with the timely economic-information project to disseminate hog-economic information in 12 counties where the swine-production project is being carried. This same



material is to be used in 20 counties where accounting work is taken. Dairy-economic work has been requested from three of the northeastern Iowa counties, and this request will be met with meetings that will best fit into their local programs. Beef-cattle economic information is being prepared for use in compliance with special requests during the fall of 1926.

# Kansas

January 1 to December 31, 1925

I. N. Chapman

## Projects:

1. Farm accounting.
2. Farm leases.
3. Short course.

## Methods:

Project 1. In cooperation with the county agents of Harvey, Sumner, Ottawa, Washington, Morris, Rice, and Rawlins Counties, a campaign was organized to obtain as many as possible of the completed 1924 farm-account books, and on account of their number an assistant was employed to summarize them during January, February, and March. The summaries compiled showed the acreage and yield of the various crops, the number of work animals per crop acre, the number of milk cows and brood sows and receipts therefrom, the size of the poultry flock and receipts from that enterprise. The receipts from crops and livestock were also calculated and the percentage of each of those enterprises determined. The crop index for each farm was also worked out. A copy of the summary for each individual county was sent to the county agent for his files and for use in preparing his long-time program for carrying on extension work in his county. An analysis was then made of the summary of each farm account and a personal letter written to the operator setting forth the strong points of his business and calling his attention to the weak points in his organization plan. He was also advised to communicate with his county agent and discuss the matter thoroughly with him before making any radical change. Copies of these letters were sent to the county agent in order that he might have the benefit of the analysis of the business on these representative farms of his county. The letters were well received by the farm operators, and the same men that turned in their books last year are cooperating this year in the farm-account work.

The farm-account book for 1925 was changed materially in its contents and arrangement. Accounts that had been given too small a space were enlarged, and others were cut down because it seemed that more space was allotted to them than necessary. A feed sheet similar to that in the Iowa book was added, and a place was made for the record of important dates of seeding and the results obtained from these methods in the management of the farm. A gestation table and a livestock-breeding record were also added for the use of the livestock men, and a page was arranged to give a complete daily egg record for the year. Important and timely data on measurement of crops in the crib and the stack, weight per bushel, and amount of seed to sow per acre, the capacity of different



sized silos and the length of time that the amount of feed would supply a certain number of cattle were given for the use of the record keeper in his work. Pages containing the description, life history, and means of control for the most common injurious insects were compiled for the use of the farmers.

Twelve counties were listed for the project in new accounts, and the account books were distributed by the county agents. Other counties in the State were supplied with account books direct from the extension office at Manhattan, and some requests from outside the State were complied with. The Kansas Bankers' Association cooperated in the distribution of this book, and 22 banks kept books in their lobbies for distribution to their members. These banks have been requested to keep a list of names of the farmers taking their books for the information of the extension office. The banks in Rice and Sumner Counties furnished the entire supply of books used in their counties free of charge, although the Extension Service had found it necessary to make a nominal charge of 25 cents each to cover the cost of printing.

Prof. Morris Evans of the Department of Agricultural Economics and the farm management demonstrator cooperated in arranging a suitable book for household accounts, and the specialist in household management added summary pages to it for use in her work. These books were given out to the wives of the farm-account club members. A special account book suitable to the potato growers' needs was planned with the cooperation of the marketing specialist and distributed to the growers. The livestock book was revised so as to fit the keeping of a record on any class of livestock kept on the farm.

The keeping of farm records through the organization of farm-account clubs was conducted in the same manner as that of 1924. Each club has a president, vice president, and secretary, and besides keeping accounts has a regular monthly program. The county agent and farm management demonstrator attend as many of the monthly meetings as possible and aid in the presentation and interpretation of the material. A separate program is also arranged for the farm women who meet monthly. The chamber of commerce of Lyons, Rice County, desiring to further the keeping of records on the farms of the county, set aside \$240 in cash to be used by the county agent as awards in the work. This money was offered in seven prizes to the communities complying with the following rules: (1) 60 per cent to the community showing the largest percentage of books completed and returned, (2) 25 per cent to the community showing the greatest number of projects carried out by better management of farms, (3) 10 per cent for the number of meetings held, and (4) 5 per cent for the number of reports turned in to the county agent's office at these meetings. A rule was made that each club should have a membership of 12 before entering the contest.

Project 2. A number of farm leases have been sent from the office in answer to requests from different parts of the State, but this is a minor project and has been handled only by letters this year. No special forms have been written out, and the general stock share lease has been used in every case.



Project 3. The juniors were given three hours of instruction in agricultural economics for the four days of the round-up. One hour was given to farm organization, one hour to marketing of farm products, and one hour to farm business and accounting. In the business hour, the boys were first given charge of 160 acres of land with a bank account of \$250 and an equal number of livestock and equal amounts of feed and supplies. They were taught to enter the inventory in the farm-account book and then given blank check books on the 4-H bank established for their benefit. The rest of the time was put in buying and selling farm products and supplies by the boys and in studying the methods of writing checks, entering items in the farm-account books, and otherwise developing business experiment.

#### Results:

One hundred and sixty books completed in 1924 were summarized, 152 of which came from the counties where communities had been organized for the purpose of carrying on farm-account club work. The books showed that the agricultural situation was much better than in 1923 and that the poultry industry is making the most rapid gains shown in any returns. There is no doubt that the summarizing of the 1924 books and the personal assistance rendered by the analysis given in the letters written to cooperators have greatly increased the number of books kept in the different communities in 1925. Twenty of the 37 potato-account books distributed among the growers of the Kaw Valley were returned for summarizing. This summary showed that the cost of raising potatoes in the Kaw Valley during 1924 was \$114.49 an acre and that the average price received for these potatoes was \$2.17 per sack. This would average around \$1.20 a bushel on track. Kaw Valley county agents estimate the yield as being 115 bushels per acre, and since production cost \$114.49 per acre, this would make a cost of 99 cents per bushel. This summary was explained to the growers at the potato show at Topeka in October. Five hundred copies of the household-account book were distributed to the wives of farm-account club members and others.

The county agents' annual reports show 58 senior farm-account clubs located in 12 counties with a membership of 723. The same records showed that 383 of the 846 account books distributed had been kept up to November 1, and that 6,338 persons had attended the meetings. One club in Sumner County ordered twine from a local dealer and thereby saved \$250 to its members. The same club ordered certified kafir, sorghum, and corn seed last spring, and the yields from this seed are better than that from the ordinary seed. Another club made a smut-treating machine with which they treated a sufficient amount of kafir seed to plant 300 acres. The result of this seed treatment was that these fields were absolutely free from smut while other fields planted with the untreated seed were badly infested with the disease. Fair exhibits and poultry shows were projects of all the clubs of the county.

Washington, Cowley, Comanche, and Bourbon Counties each had one junior farm-account club, whereas two were functioning in Morris County. Twenty-one members enrolled for the three-hour short course of instruction for round-up week, and 16 of that number were in attendance on the last day of the work.



The results obtained and the interest shown by the juniors in this work were most gratifying to those in charge, and the 1926 program already under consideration will be along the same line, only developed to a higher plane of efficiency if possible.

Kentucky

January 1 to December 31, 1925

W. D. Nicholls and H. A. Ward

Projects:

1. Farm accounts.
2. Farm organization.
3. Rural community organization.

Methods:

Project 1. Between January and May meetings were held in various counties, and charts showing the relationship between certain factors and the net earnings of the farm were used to show the farmer how he could measure the efficiency of his own farm provided he kept a record of his farm business. At the close of the meeting, farmers desiring to keep a record were given an account book and assisted in taking their inventories and starting their accounts. During May, June, and the first part of July, visits were made to farmers keeping accounts, and their record books were checked over, an effort being made to visit all cooperators, especially those who needed help and who were neglectful in entering their receipts and expenses. In November and December, arrangements were made for a summarizing school for each community.

In order to stimulate interest in the keeping of farm records, a farm-accounting contest was inaugurated in January. The Farmers' Home Journal of Louisville offered 10 cash prizes totaling \$350, to be awarded to county groups of farmers performing the best work in keeping farm accounts. The county agricultural agent is the local leader wherever possible, the leader being appointed by the extension director upon advice of groups of farm organizations in counties having no agricultural agent. Only completed records are counted in the contest. These are approved by the county agent as to accuracy and completeness and forwarded to the Department of Farm Economics at the college of agriculture, the head of the department, collaborating with a committee of two citizens designated by the director of extension, making the awards. The prizes do not pass wholly or in part into the possession of individuals but are used for public libraries or for equipment or for some purpose benefiting a community, a group, or a county, the county agent or leader filing a statement satisfactory to the committee on awards to show the proposed use to be made of any prize money before an entry is eligible to receive a prize.

Project 2. In Union County, farm-business records previously obtained in Union and Henderson Counties were summarized, and the various factors influencing farm profits were studied. A sheet showing a comparison of the organization of the 12 most successful farms with the average of all farms was prepared and individual sheets showing the comparison of each farm with the 12 best farms and with the average of all farms were prepared and sent to the cooperators by



the county agent and the farm management field agent.

In the regional demonstration of improved farm organization in the Jackson purchase region, which was begun in 1924 and continued in 1925, complete records of the cost of production on all farm enterprises were kept by 19 cooperating farmers. These records were summarized and tabulated and were used as a basis for advising farmers in that region as to ways and means of reducing production costs and obtaining larger profits. Seven farms in the region are being used as special demonstration farms on which the principles of farm reorganization developed by the cost work are being put into operation.

Project 3. In one community in Fayette County, work was undertaken early in 1925 to demonstrate the possibilities of the organization of rural community forces for improving civic, business, home, and agricultural conditions. An active community club was organized through the agency of which a three-day country life conference was held. This conference was largely attended, and during its progress the community was scored on citizenship, community consciousness, schools, churches, homes, recreation, farm economics, and agriculture. By this scoring process, the weak points of community life were brought out and plans made to correct these deficiencies.

#### Results and future plans:

About 700 farm-account books were started between January and the first of April. These records will not be completed until one year from the date of their beginning. It is difficult to state the final attitude of the farmers in general toward the farm-accounting contest, many of them being skeptical about allowing their books to be inspected at the end of the year. However, an interest in farm accounts has been developed and a good foundation laid for expansion during the year to follow.

The farm-accounting project will not be conducted in the same manner during 1926. In each community, a group of 15 to 25 farmers will be organized into a club whose leader will be their local community banker. The purpose of this club will be to study agricultural conditions in the community in order to find out the adjustments necessary for reorganizing and adjusting farming practices to present economic conditions and the more profitable crop and livestock enterprises of the community. Each club member will summarize and analyze his farm business, using either records kept this year on his farm or a special survey of his farm business. They will keep account of their farm business for the next three years, summarizing and analyzing each year's business under the supervision of their local banker and county agent and the field agent in farm economics. The records of the four years will form the basis for reorganization and adjustments which will be recommended to the community. Nine banks have agreed to cooperate in this project, and other banks will be called upon and enrolled during December.

This project will train one of the most influential men in each community, the local banker, for a leader of extension work. It will also train 15 or 20 farmers for subleaders in the community. These leaders will be thoroughly acquainted with the conditions in the community and the adjustments which should



be made in the farming practices. They will then be in a position to organize the entire community and bring about the necessary reorganization.

As a means of studying the economic aspect of farming, business-analysis records were obtained by staff members on nearly 300 farms in various parts of Kentucky. The factors influencing farm profits were studied in the summaries of 270 farm-business records previously obtained in Union and Henderson Counties. The most important of these follow:

1. Efficient labor utilization as measured by total labor accomplished per man.
2. Control of expenses and low cost of production as measured by the ratio of expenses per \$100 receipts.
3. Volume of sales per 100 acres.
4. Good crop yields.
5. Good returns from livestock as measured by returns from livestock per \$100 worth of feed fed.

Twenty farmers in Fayette, Bourbon, Woodford, Jessamine, and Shelby Counties cooperated in cost-of-production demonstrations. An exhibit was again made by the department at the annual Kentucky State fair in September. Assistance was given in farm layout and farm leases, and information was given on farm insurance, farm capital and credit, taxation, costs and standards of living, land valuation and utilization, and other problems of farm business.

As a result of the country life conference held in Fayette County early in the year, concrete improvement was made in home beautification, in specific agricultural projects, and in the improvement of the local school. High-school instruction which had previously been lacking was provided.

Maine

July 1, 1924, to June 30, 1925

M. D. Jones

Projects:

1. Accounting -
  - (a) Farm accounts.
  - (b) Cost accounts.
2. Poultry-accounts campaign.
3. Farm surveys.

Methods:

The farm management demonstrator has been the State leader in each project. He has studied the farm problems of the State from a farm-management viewpoint and developed plans for solving them. He has met with county agents and project leaders to discuss plans for carrying on the work in the county and individual community. He has accompanied the county agents into the field and assisted in organizing the work and handling meetings and other activities. He has made, in cooperation with county agents, all county sum-



maries, the purpose of which has been to show the needs of the agriculture of the county. He has conferred with county agents as to changes in general farm practice in the county and also on individual farms. He has helped to organize and assisted in carrying out surveys to obtain information relative to the determination of farm problems. He has prepared data to be used by county agents in presenting work on farm management and for other extension specialists.

The county agents have had charge of the work in the counties. They have presented the plan of work for farm management at the community program-planning meetings, have seen that a project leader was elected in each interested community, and made arrangements with local leaders for carrying out the work included in the program. They have followed up the work during the year to see that, as far as possible, all work started was carried through. They have gathered reports from local project leaders showing the progress of the work in each community and have rendered such assistance as possible where needed. They have arranged with project leaders for such meetings as should be held and have done the necessary advertising. They have distributed farm-account books and attended to their return for summarization at the end of the year, and have assisted the farm management demonstrator in getting cooperators for state-wide phases of farm-management work which were not a part of their county plans of extension work; for example, poultry account and potato-cost cooperators.

Project leaders were elected at the time of the annual community program meeting held early in the year, and these leaders have assisted in carrying out the plan of work adopted for the community, interested local farmers, enrolled cooperators, and arranged for and advertised all meetings held in the community. They have forwarded progress reports to county agents and enrolled cooperators for county or state-wide phases of work not included in the community plan.

Project 1. Two general plans have been used in handling accounts. For farm and sweet-corn accounts, the cooperators have been enrolled by the county agents who distribute the record books, follow them up, and collect the completed books for summarizing at the extension office, after which they are discussed by the farm management demonstrator with the county agents and plans made for county summaries. The poultry, orchard, and potato-cost cooperators are interested and enrolled by county agents who forward the names to the farm management demonstrator. Record books and report forms are distributed and follow-up work handled from the extension office, the cooperators regularly forwarding reports of expenses and receipts to the farm management demonstrator who also prepares the summaries.

Summaries are made for all accounts kept and county or State summaries made and used to call certain farm-management principles to the attention of the farmers. Personal calls have been made for the purpose of discussing with the farmers the weak places in their organization as shown by their farm-account records. Subject-matter circulars are sent to men keeping accounts for



the purpose of calling their attention to certain factors in management and to assist them in making greater use of their accounts.

Project 2. The enrollment for the poultry-account campaign was received largely through project leaders who were met in groups and the plan outlined to them. It was explained that the campaign was for the purpose of interesting large numbers of poultrymen in keeping accounts, that books would be furnished and cooperators met at the end of the year and assisted with the closing and summarizing of their accounts. Circular letters on some timely topic of interest were sent to cooperators monthly. Project leaders were supplied with posters for display, sample poultry-account books, lists of poultrymen in their towns, enrollment cards, a list of reasons why poultrymen should keep accounts, and a copy of the first subject-matter circular letter to be sent to cooperators. The project leaders also assisted the farmers in starting their accounts.

Project 3. Owing to the comparatively low prices received for potatoes since 1919, a serious situation has arisen in Aroostook County, which is a specialized potato area, for which reason more attention than usual has been directed toward that county. A survey was made to determine what farmers were doing who were paying current expenses. Potato-cost accounts were analyzed and information gathered as to possible reduction of costs. A county program was prepared and discussed with committees and meetings held to pass this information on to growers. Meetings were held in large centers showing general conclusions, and local meetings were held for the purpose of helping growers to work out certain efficiency factors for their own farms. Investigations were made to determine conditions responsible for failure of clover crop and losses due to improper handling and a campaign organized to reduce those losses. Ten meetings were held covering all the principal towns in the county and participated in by the State Department of Agriculture, the National Fertilizer Association, the International Harvester Company, and the Extension Service. The program at these meetings was intended to interest the Aroostook farmer in producing more for his own needs and to show him how it could be done. Milk, butter, eggs, beef, pork, wheat, and vegetables were specially recommended for home use, oats and other grains for own use in feeding stock, and production of poultry, eggs, pork, and butter where local markets will absorb more than is already being supplied.

A campaign conducted by project leaders for more careful handling of the potato crop to prevent loss involves the padding of diggers, the padding of planks used in rolling barrels up onto piles, and the use of chutes in dumping potatoes into cellars from overhead.

#### Results:

Accounts have been kept by 246 farmers during 1925. Of this number, 242 have forwarded their books to be summarized. For each of four counties where 25 or more accounts were available a special summary was prepared including a factor sheet comparing a group of the best paying farms with the average and tables showing the effect of various factors on labor incomes. In six other counties,



factor sheets were prepared from the accounts and supplemented by data taken from a three-year summary of accounts kept on the same farms during 1921, 1922, and 1923. One of these summaries was furnished each cooperator prior to which his own individual record was entered on the factor sheet so that he might compare his farm with the average. A State summary has been prepared from records of 74 farmers who have kept farm accounts continuously during 1921, 1922, and 1923.

Forty-nine all-day meetings were held with a total attendance of 1,202 people as a result of which farmers indicated that they intended adopting 1,329 recommended practices.

During the year, 212 poultry accounts were closed. This number represents 85 per cent of the cooperators enrolled and 65 per cent of those who actually started accounts. Potato-cost accounts have helped 146 growers to determine their cost of production with a view to adopting practices that would appear to help them produce more economically, and summaries of their records have been prepared and returned to them. Labor-record books have been started by 68 men who are also keeping farm-account books. Orchard accounts are being carried on young orchards by 30 farmers, and 31 farmers have started sweet-corn accounts.

As a result of the Aroostook County farm survey, the farmers were found on the whole to be a thrifty, frugal group of men producing on the farm everything possible to supply their own needs, including flour, milk, butter, eggs, pork, and vegetables. All produced their own oats for farm use. Nearly all had some minor sources of income other than potatoes; for example, butter, eggs, beef, pork, seed oats and wheat, and maple sirup. Much of the labor on the farms was family labor. Most farms showed good acreage per man and team, indicating efficient use of labor, team, and equipment.

Massachusetts

January 1 to December 31, 1925

F. H. Branch

Projects:

1. Farm accounts.
2. Farm-analysis surveys.
3. Farm tours.

Methods:

Project 1. The county agent and the farm management demonstrator made personal visits to the dairy farms and assisted in the taking of inventories, explaining methods, and getting the records started. Follow-up visits were made in some counties once and in others twice to give further assistance and to add the necessary crop records as harvests were completed. Assistance



will be given in closing the accounts and starting new ones for another year. The accounts ran from March to March. At the end of the year, a summary and analysis will be made and returned to each farmer keeping records.

In the poultry-account work, the special enterprise poultry-account book was used, and the methods of record keeping and report making were taught by the demonstrator either through group meetings or personal visits, largely by the latter method. The farms were selected by the county agent who also assisted in the instruction work. The follow-up work has been done largely by correspondence from the demonstrator's office, but it is planned hereafter to visit each farm at least once during the year and to meet the cooperators in group meetings once yearly.

The poultrymen are required to make a business inventory at the beginning and end of the year, to keep a record of receipts and expenses and an egg-production record during the year, and to submit reports to the college monthly. In return for this monthly report, the demonstrator prepares a monthly summary showing figures from each individual flock in comparison with State and county averages. These are largely comparisons of production, prices, mortality, and amount of culling. Cost figures would be incomplete and meaningless for any single month so are withheld until the end of the year when they are included with the annual summary.

The county bulletins publish monthly lists of leaders in egg production for both county and State. Eligibility to the county list is based on a 160-egg standard and on a 200-egg standard for the State lists. Although a home egg-laying contest is not the purpose of the account work, these lists add stimulus and interest on the part of many, and the monthly summaries afford valuable comparisons during the year and also hold interest in the record work.

In the autumn of 1924, an arrangement was made with the head of the farm-management department at the college to compile data on the cost of raising silage corn and hay, the farm management demonstrator to prepare the blanks used in the field and to assist in the selection of areas and in directing the checking and tabulation of records. In the fall of 1925, the work was continued, the records being taken from different sections than those in 1924. The records are to be summarized and the results used for extension purposes another fall.

Assistance was given two junior farm-account clubs in carrying out account work begun in the fall of 1924. The farm management demonstrator helped in starting the work which was afterwards supervised by an agricultural instructor.

Project 2. This project called for a continuation of the survey work only in those areas where records had been taken for less than three years. Under this plan, Hancock in Berkshire County and Heath in Franklin County were the only areas to be resurveyed in 1925, and because of a considerable length of time being devoted to other farm-management work in Berkshire County, the Hancock records were not taken. In Heath, records were taken for the third year from 20 men who were interested in the work and will be analyzed and returned at the time of the winter meeting when the results of the summary will form the basis of dis-



cussion. The summary returned to each farmer will show the usual business analysis and comparisons with area averages.

Project 3. Onefarm-management tour was tried in Berkshire County, more or less of an experiment in this type of demonstration for Massachusetts. Four farms were visited from which business records had been previously taken and the business of each analyzed by the score card method. The operator of each farm presented a statement of his business for the year, and the discussion was then opened. The factors of success were emphasized at first by the demonstrator, and then the discussion was left largely in the hands of the farmers present. The farm-management principles were quickly grasped by the group, and they were much interested in the comparisons and in discussions of the possibilities for the improvement of the business.

#### Results and future plans:

The dairy-farm and poultry-account work has been of great importance. Although the former has been somewhat disappointing for the amount of time devoted to it, it is planned to continue it another year with still more selected men and with less individual follow up. The poultry-account work has been most satisfactory and will be continued in 1926. It promises to accomplish much in teaching accounting methods and even more in affording a farm-management study of the business of poultry keeping. Fourteen boys were enrolled in the two junior farm-account clubs, and 8 or 10 additional boys kept the general farm accounts under the supervision of the club agent. Effort in junior-club work will be directed toward reaching groups who have had little or no agricultural training in school and who are planning to make farming their life work, the amount of time spent depending upon the interest of the club agents, two of whom have indicated their intention of organizing such clubs. A few individuals have expressed a desire for advanced farm accounting, and considerable service in this line will be given where accounts will be available for extension teaching. The dairy-farm account work will continue on some farms not previously keeping accounts and others who have had no worth-while system will adopt the extension method. There are also indications that these accounts will lead to more complete cost accounts on a few farms. The records show that 133 dairy-farm accounts were started and 95 completed. The number of farmers who enrolled for poultry-account work during 1925 was 98, 57 of whom reported at the end of the year. Nearly three times as many have enrolled for the work during 1926, and the work has been extended to all counties except Norfolk. About 90 records on silage corn and 45 on hay were returned by cooperators for 1924, and 78 silage records and 65 on hay for 1925. Fourteen meetings were attended in extending farm-management projects where discussions were had of the results of farm surveys, the planning of a farm business for profit, and simple farm accounts.

Three and four-year summaries are being prepared for each of the six areas where farm-analysis surveys have been carried on. These summaries are intended to bring out the pertinent things from each year's survey and to connect the different years into a continuous study. They should serve as a reliable source of reference for the localities surveyed for some time to come.



The farm-management tour type of demonstration was considered well worth while and an effective means of teaching good farm management. It is probable that some tours will be conducted during 1926. Farm-management study clubs made up of young farmers who are desirous of farm-management work will probably be organized in at least two counties and meet five or six times during the year, the subject matter taught varying with different groups. A series of articles for county bulletins is being planned, and more attention will be given to publicity and to preparation of materials for county agents' use than in the past.

Minnesota

December 1, 1924, to November 30, 1925

W. L. Cavert

**Project:**

Farm management.

**Methods:**

The work was conducted in a similar manner to that of recent years, except that a trial was made of the local-leader method in Houston County. This method met with success. Four lessons were prepared and presented to the local leaders in four successive months, the total attendance at the classes being 500. Much credit for the success of this plan is due the county agent who attended to the publicity and follow-up work in connection with it. The chief difficulty appears to be that of getting local leaders who have more than average education and ability as well as the good will of their neighbors. The topics presented at the classes were farm finance, the economics of hog production, the preparation of inventory and net worth statements, and the dairy business from the farm-management point of view.

One of the chief activities during the winter months was that of farm-management schools the general plan of which was to meet with groups of farmers and to devote part of the time to preparing cost figures for a leading product with the aid of detailed estimates furnished by those in attendance. Following the preparation of the cost figures, a discussion was given as to the ways by which costs might be reduced and the place that the particular product should have in the agriculture of the region. A discussion on the cost of producing butterfat usually emphasized the importance of clover or alfalfa hay, better pastures, better sires, and individual records as aids to lower costs and greater profits. Attention was also given to the relationship of the dairy business to other enterprises and the conditions under which dairy cattle are likely to be more profitable than other livestock.

Farm tours seem to be an excellent method of teaching farm management, except that there are few times during the summer in which farmers feel that they can spare a day from their work. June and July seem to be the most favorable months, but the general introduction of alfalfa along with a large corn acreage throughout the southern part of the State is making this season less



favorable for tours than it would have been before these crops assumed their present importance. A few tours can be conducted in some sections in September in seasons when the weather has permitted an early clean-up of threshing operations.

Livestock meetings were held on farms where instruction could be made of a very practical nature. The livestock specialist gave instruction in selection of animals for breeding and feeding, whereas the farm management demonstrator discussed the cost of production, price cycles, and the adjustment of kind and amount of livestock to the particular locality and farm.

Arrangements were made with the State bankers' association to offer member banks an opportunity to buy a supply of the extension division farm-account books for use in the winter of 1925-26, and material for a correspondence course of six lessons in accounting has been prepared and will be given publicity. The chief difficulty with farm accounts as an extension project has been the fact that only a few people in each locality appear to be seriously interested in the subject, although those interested are frequently among the best farmers. It is thought that the correspondence method will afford an opportunity of reaching those interested without an undue outlay.

At most of the farmers' club meetings, instruction was given by means of charts in the seasonal and long-time price trends for hogs, beef cattle, horses, and sheep. The monthly "Pink Sheet" and articles for farm papers and the "Extension Service News" have been very helpful as a means of getting the results of current investigations before the public and as a means of offering timely suggestions as to the outlook for various farm products.

The Redwood County agent arranged for the appointment of two committees representing tenants and landlords respectively and met with the farm management demonstrator and each committee separately and again with both committees together. Two forms were prepared, one for a livestock partnership and the other for grain share renting. These lease forms were published by a local printer and placed on sale throughout the county. Numerous inquiries by mail in regard to leasing have received attention.

#### Results:

Thirty-seven farm-business schools were held with a total attendance of 1,230; 12 farm-management tours were conducted in 8 counties with 483 persons in attendance, and 47 livestock and farm-management meetings were held with an attendance of 1,296. Twenty farmers' clubs and similar meetings were attended, the total number of persons present being 1,293, and 62 communities sent representatives to local-leader classes during January, February, March, and April. Forty-seven such classes were held and attended by 500 persons. Farm crops were judged at 14 fairs during August, September, and October. The same methods will be followed during 1926 with the addition of the correspondence course in farm records and management.



Missouri  
January 1 to December 31, 1925  
D. C. Wood

Projects:

1. Community surveys.
2. Farm accounting.

Methods:

Project 1. Farm-business surveys were employed to establish farm-management extension work intensively in restricted areas. Since farm-management extension work was discontinued in Missouri for a number of years prior to the fall of 1924 when it was resumed, insufficient time has elapsed for thoroughly supported conclusions as to the methods which will prove most effective in reaching the entire State. However, experience gained during 1925 indicates that intensive local work is required before it is possible to reach an appreciable portion of farm operators within a county.

In order to establish a permanently maintained statistical background in each county where an extension agent is located, data was gathered through intensive work in one or more counties for an adequate cross section of the county and through less intensive work in one or more counties to disclose the organization of the most important type of farming prevailing. The results obtained by tabulation of the material collected were returned to individuals, the intent being to teach subject matter as applied to current and local methods of farming. It has been demonstrated that when current material which has been locally collected is presented to an audience for analysis, the interest and response are active, whereas material which is neither local nor current ordinarily meets with but passive interest. This difference is so marked that comparatively little seems to be gained by attempts to teach subject matter in the abstract.

The procedure in areas selected for intensive work was to present to the county agent and the executive committee of the farm bureau the need of intimate knowledge of the farm-business organization in each area and of each important type of farming in order that it may intelligently direct its members in meeting their individual farm problems. The program of extension work was selected, and public questions affecting agriculture met with facts as opposed to opinions. The questions and problems lying uppermost in the thoughts of the majority of farmers in the county were learned and those problems selected which readily lend themselves to statistical study for solution. At local meetings throughout the area, the practicability was presented of solving individual and mass problems affecting the farm business through cooperative collection of data. The local press was used freely to add momentum to the suggested movement, and the executive committee of the local farm bureau and local leaders employed by the county agent to insure response of farm-bureau members at the appointed time.

Individual members were called to the farm-bureau office by letter to give farm-business survey records, and enumerators supplied by the farm bureau were trained to take records. Corrections on records were obtained through the

2479



county agent by letter and tabulations made by the subject-matter department at the college of agriculture, after which records were returned to individual cooperators.

Project 2. A central farm-accounting office was established at the college for the purpose of serving farmers in the State on a fee basis by means of a mail-accounting service. The county agent or farm management specialist assisted the patrons in entering their inventories and instructed them to mail monthly to the central office reports of expenses and receipts, feed fed, and labor expended on each class of livestock. Each patron receives a monthly report showing classified expense and receipts and value of feed fed and labor expended on each class of livestock, also average expenses per head for feed and labor for each class of livestock covering all records in the State in order that the cooperator may compare his own figures with the averages. At the close of the year, each cooperator is sent a ledger and a statement of profit and loss.

#### Results and future plans:

The records show that 301 survey records were made and that 30 simple farm accounts and 60 cost accounts were kept during 1925. Essential points for leases and partnership agreements were outlined in 12 cases. State costs of wheat and oat production were calculated and given publicity through press articles and radio talks. No new projects are contemplated for 1926. From results obtained during 1925, greatest emphasis will be put on a continuation of survey work in areas already studied. In order that this work may be extended into other areas, an effort is being made to prepare county agents doing farm-management extension work to carry the major portion of the work involved and permit the specialist's part to become more or less supervisory. There is a noticeable leaning toward this work among county agents, and all southeastern Missouri county agents have arranged to meet with the farm management specialist February 1 for training in survey work.

#### Montana

January 1 to December 31, 1925

V. D. Gilman

#### Projects:

1. Farm accounts.
2. Farm organization.
3. Enterprise efficiency work.
4. Community progress rating.

#### Methods:

Project 1. The purpose of farm-account work has been to give farmers assistance in keeping records of their business and analyzing them to make adjustments toward a more profitable organization of their farm enterprises.



Farm-account schools have been held in which mimeographed copies of the Montana farmers' account book were used, together with a typical account exercise which the farmers entered themselves. This exercise included a summary and discussion of the principles of farm accounts. A blackboard summary outline was used and a number of charts to show how conclusions from a farm-account book could be interpolated into better farm organization. Co-operating county agents have attended to the follow-up work in farm accounts and have given assistance to farmers in summarizing their records.

Project 2. Work has been conducted with a view to increasing crop yields and effecting a better distribution of labor on irrigated farms, also setting up farm organization standards in dry land sections. During the spring of 1925, the Montana Experiment Station, in cooperation with the States of Wyoming, North and South Dakota, and the Bureaus of Agricultural Economics and Animal Industry of the United States Department of Agriculture, made a study of the beef-cattle situation in southeastern Montana and adjacent areas for the purpose of analyzing the factors influencing the beef-cattle industry in this area and if possible to draw conclusions pointing toward its betterment. During July, the Office of Farm Management Extension and the Farm Management Department of the Montana Experiment Station cooperated in a study of farm organization on irrigated lands in the Billings sugar-beet area where a good deal of strict beet farming has been practiced with insufficient attention to rotations and the maintenance of soil fertility, resulting in lower beet yields. Records were obtained from 180 farms, together with data in each case on the methods of handling sugar beets and any rotation system which the grower was using. Also during July, the farm management demonstrator cooperated with the Montana Experiment Station in taking 50 records on farms which are on the Carey-Act irrigation project in Pondera County. A definite problem exists on this project with something like 500 farmers in the wheat area of the State which has been settled largely by men with no irrigation experience who are inclined to use irrigation water as a last resort. A great deal of straight small-grain farming has been attempted which has resulted in a very serious weed infestation and lowered yields of grain. Under these conditions, together with the general unfavorable economic situation, farmers have had difficulty in meeting their fixed charges and are casting about for a better farming system. This survey indicates that certain combinations of feed crops and livestock will give better farm organization than grain and summer fallow.

Project 3. Community progress rating was started during November by the Roosevelt County agent who developed a community progress rating system with the purpose in mind of rating different communities on their progress in practices and methods and thus giving his farmers a means of measuring their individual progress and their progress as a community. The farm management demonstrator and county agent spent some time together in working up and elaborating material, and a series of 14 meetings was held in as many communities with a total attendance of 200 leading farmers. These meetings were an attempt to drive home to the farmer the idea of progress, that farming is a progressive game, and that practices and methods are continually being improved and that the farmer who is most wide-awake takes advantage of these improved methods and practices which in turn give him an advantage in this age of competition within agriculture. The adequate standard of living was held up as the aim of farming. The chart and



rating of each practice within the community merely served as an outline for a discussion and also to give a clear picture of how the different factors fit together in the farming game.

Project 4. On the average, 30 per cent of the cash farm income of Montana is from the sale of wheat. Under present climatic and economic conditions there are large areas of dry-farming bench land in the State where hard spring and winter wheat are the best adapted cash crops that have been developed thus far. The profitable use of these wheat lands for farming purposes depends primarily upon the production of wheat at a cost low enough to leave a profit. It is very evident that any or all of these diversification enterprises will or should completely replace wheat. With these facts in mind, considerable work has been done in demonstrating low-cost practices of producing wheat. The use of big teams has been encouraged because successful farmers have found by experience that this is an effective means of spreading man labor over greater areas of low-priced land and thus avoiding high-priced labor. During 1924 a bulletin entitled "Big Teams in Montana" was prepared from material gathered in an extensive investigation of labor-saving practices as developed by farmers. During 1925, over 9,000 copies of this bulletin were distributed. The subject matter of the bulletin, together with cuts, was run in the weekly newspapers of the State. A motion picture showing big-team methods was available for use of county agents throughout the year. Demonstration material such as the butt-chain harness was shown at fairs and meetings. A set of slides was made from the big-team pictures and also a number of enlargements. This material was used at meetings wherever farming conditions warranted the use of larger team units; for example, in the community progress-rating meetings in Roosevelt County. In connection with the work on big teams, demonstration work has been carried on in presenting experience and methods to Montana farmers whereby the cost of the Montana dry-land wheat harvest may be lowered. Harvest costs are very important production costs where acreages are great and yields are sometimes low. The fundamental economics involved in reducing harvesting costs are the same as those involved in using more horses per man.

During the year the bulletin, "Reducing the Cost of Montana's Dry-Land Wheat Harvest," has been shown at county fairs and meetings. A set of slides has been made, and the motion picture is being completed. The slides, models, and enlarged pictures have been used at farmers' meetings where dry-land wheat production was an important factor. There were 10 demonstrations of economic harvesting methods in 1925. One demonstration header-barge which was constructed in 1924 in Roosevelt County and operated with only fair success was moved to another community where in the hands of one of the leading farmers it demonstrated its value.

#### Results and future plans:

During 1925, farm-account work was carried on in 14 counties where county agents were interested in cooperating. Thirteen first-year account schools were held with a total attendance of 226. County agents report that 1,398 farmers were given assistance in the organization of enterprises on their farms. Plans



are being made for more work in farm accounting during 1926. The morale of the farmers is better, and the farmers who started account keeping last year are continuing. An increase has been noticed in the number of requests for farm-account books, and more county agents are interested in doing follow-up work with their farmers who are keeping accounts. Some modified cost accounting with a few selected farmers will be added during 1926.

The essential fact brought out by a study of the records from the Billings sugar-beet area was that manure on beet land is closely associated with a good yield. This leads to a second conclusion that so-called beet farming is intimately connected with the feeding of livestock. Preliminary information on these points has been distributed to county agents, and the Montana Experiment Station will publish the final material. It is expected that the results of these studies will give some very definite facts for farm organization work in the sugar-beet areas of Montana which is of special importance as two new sugar factories have been built during 1925 and the sugar-beet acreage has greatly increased.

The Roosevelt County farmers were deeply interested in the system of community and individual progress rating, and many of them stated that it gave them a much clearer picture of their farming business and how they might improve it. The county agent plans to use this system as the background for each piece of extension work and to show how this background is related to each piece of construction work in the county as it is developed.

It is planned to carry on educational work in low-cost harvesting methods as well as the use of big teams during the coming year. It is the goal that wherever conditions warrant the use of more horses per man or of more economic harvesting methods for farmers under those conditions, information be collected so that the farmer may take advantage of it.

Nebraska

December 1, 1924, to October 31, 1925

E. L. Taylor

Project:

Farm organization through accounts.

Methods:

The best way to introduce the subject of farm accounting is by means of the farm-business meeting. Sometimes a few minutes given to enterprise costs, such as swine or poultry costs, serve to open the subject and center attention on records. Ordinarily, the next step is to find out how farm-account books can be made to tell their story which is done by means of data from studies of survey records. Practically everyone agrees that records should be kept, but few men have the faith to keep records. If they can be shown ways of deriving profit from their records, they are then ready to study the mechanics of keeping the record. Following the demonstration on the use of the finished record, the men are shown how to enter expenses and receipts. Then they are started on the making



of their opening inventory. At the close of the meeting, each man is given a copy of Extension Circular 800, "Planning and Analyzing the Farm Business," which carries a copy of a complete farm record. County extension agents and the State extension agent also give individual assistance in the starting of records.

Farm-account meetings are scheduled by the county extension agent who is also responsible for attendance. Publicity on farm accounting is run in the State press while additional publicity is furnished the county extension agent for the local press. Follow-up work on accounting has been done by means of circular letters formulated in cooperation with the county agents and by means of personal visits either by the county or State extension agent or by both agents.

The subject of enterprise-cost records was touched upon in farm-business meetings, but in actual practice such enterprise records were placed by individual calls, and follow-up methods were the same as for farm-account cooperators. Improved farm leases were brought to the attention of farmers by publicity articles and by county extension agents. Boys' and girls' farm-account clubs were in charge of local leaders under the supervision of the State and county extension agents. Talks on farm accounting were given before the Lions' Club, women's clubs, and other organizations. The Wisconsin blue print entitled "Running the Farm Business without Records is like Running a Clock without Hands" was sent to all county extension agents for posting in their offices, and the Fillmore County extension activities were represented at the State fair by an exhibit featuring farm accounts. A large keg on a table had water leaking from five plugs, the largest of which was labeled "Labor Distribution." Just above was another large leak labeled "Poor Feeding," with smaller leaks labeled respectively "Production Costs," "Nonlayers," and "Boarder Cows." At the top of the keg was a sign, "Let Records Stop the Leaks," and a thermometer-like arrangement on a float showed how profits rose or fell according to the percentage of leakage. Yarn strings led from the various leaks to an appropriate record, such as the dairy record, milk sheet, poultry record, feed record, and farm-account book. On the right side of the keg was a county map containing 99 colored tacks representing the number of Fillmore County farmers that were keeping some kind of a record under county extension agent supervision. This exhibit with its spurting water attracted a lot of interest and comment and some newspaper attention.

#### Results:

Area studies based upon farm accounts were initiated in two new counties, the second year's area study was completed in Cass and the first year's study in Douglas Counties. Seventy-five books were distributed by the Custer County agent and the Smith-Hughes men. The four Gage County farmers who had completed enterprise records on corn took up the keeping of farm accounts, and several of the 41 men keeping farm accounts for the third year in Cass County started enterprise-cost records. More than 300 farm visits were made, resulting in the starting of 141 corn records, 9 oat records, 60 wheat records, and 1 swine record. The Scotts Bluff County agent called for records on sugar beets for 200 farms. Publicity articles were run on farm leases, and calls for Extension Circulars 803 and 804 on farm leases continued to come in up to the middle of September.



Farm-account clubs were under way at Hubbell and Weeping Water. An interesting study of farm-machinery cost showed that one farm had a machinery investment of more than \$50 per acre in crops whereas another had only \$2.52 invested. The average investment was \$8.70 of machinery for each acre of crops. The average cost was \$2.69 in crops.

New Hampshire

December 1, 1924, to November 30, 1925

H. C. Woodworth

Projects:

1. Farm accounts.
2. Farm organization.
3. Lime-legume rotation.

Methods and results:

Project 1. The procedure during the last three years has been to send a circular letter to each farmer from each agent's office for the purpose of encouraging the farmer to keep records. The farmer must display enough interest to write for the account book. Each year, about 500 books have been placed, and the various agents believe that most of the books called for are actually started but that at least 60 per cent of them are kept. The books are sent in to the extension office at the end of the year for summary, many of them having been previously summarized at home.

Project 2. The task of reorganizing farms into better units has been divided into three separate steps as follows:

1. Reduce the labor requirement per unit of crops, and thereby change our standards as to what one man may accomplish. With the use of modern machinery and methods, the present standards of time required to produce crops can be materially lowered.
2. Create a desire for a larger business enterprise. When a man has learned to produce a crop cheaply, he may then be interested in expanding his business.
3. Solve some of the individual problems that make the reorganization of farms difficult. Various financial and physical difficulties must be overcome for each individual enterprise.

Through publicity, farm-management tours and schools, and other agencies, the problem of labor unit per crop has been emphasized, and an attempt has been made to point out better methods of growing crops, to set up standards of production, and to have men think of farming as a means of selling labor, of marketing their time.

Through a series of farm-management tours, an effort has been made toward greater labor efficiency by suggesting changes in methods. Cooperators have been



chosen by the farm management demonstrator and the county agent from among farmers who have produced some one crop efficiently, and an attempt has been made to have these men take the responsibility of lowering their labor costs to the minimum and explaining the methods used to their neighbors at the time of the tour. At each stop, farm machinery was exhibited, methods were described, and estimates were made as to the cost of production of the crop in question. Suggestions were made as to any possible changes in method. The important lessons of the tours were published in the press, thus expanding the influence of the tours.

At the farm-management schools, the problems confronting the farmer were considered. General economic conditions were discussed each morning, the men showing keen interest in a brief review of prices and explanations as to causes of variations. In the afternoon, local problems were discussed, a better organized farm being the general theme. As the groups were small, the farmers usually gathered around a table, and the result was an informal round-table discussion. The eight all-day schools held were attended by an average of six farmers.

Project 3. Two field meetings held on farms where crops have been grown in rotation for more than 20 years were good demonstrations of the possibilities in increasing yield by means of lime, legumes, and rotation. The need of capital in use of lime makes progress slow, and out of eight farms mapped only three have made a definite attempt toward developing a rotation system. The great interest in growing alfalfa may eventually develop a large number of farms that are following a rather definite lime-legume rotation system.

New Jersey

December 1, 1924, to November 30, 1925

W. F. Knowles

Projects:

1. Farm organization through accounting and farm-business analysis.
2. Dissemination of timely information relating to the farm business.

Methods:

Project 1. In December, the farm management demonstrator arranged dates for farm-account and analysis schools. At the farm-account schools, each farmer was shown how to take an inventory, make a credit statement, keep his account in the new book, and use a letter file. At the analysis schools, each farmer who had kept a book was shown how to close his account, how to take a new inventory, and how to make out a new credit statement. His labor income was worked out, and factors in successful farm management were discussed on the basis of the picture shown by his account. New account books were distributed and instructions given in their use. Follow-up visits were made by the county agent and the farm management specialist. Group meetings were held, and a monthly subject-matter letter was sent when needed. One county bankers' association is back of the farm-account work. The association bought and paid for 300 books; and each bank which had farmer patrons took some of them for distribution to interested farmers. In several instances, the bank president or cashier, or some other offi-



cer, personally interested farmer patrons in the account book and instructed them in taking inventories, making their credit statement, and keeping their accounts. In many cases, these bankers followed up the work by personal visits at the farms and with the farmers when at the banks. In two cases, group meetings were held at the banks in the summer.

The county agents arranged for the meeting place of all schools and other farm-management extension meetings with adult farmers and notified the farmers of the meetings for which they supplied local publicity. They provided for lead pencils, paper, blotters, pens, ink, and adding machines, and helped in the analysis of the accounts as well as in the making of inventories and credit statements, and in some cases instructed the farmers in the use of the farm-account books. Some agents held additional schools without the presence of the farm management specialist. They also sent monthly follow-up letters, held group meetings to give necessary assistance, and followed a definite schedule in an effort to see account keepers at least three times during the year on their own farms.

Project 2. The subject matter used in dissemination of timely information relating to the farm business is gathered from all kinds of sources and is reviewed monthly by a committee consisting of the farm management demonstrator, the associate agricultural economist, the chief of the Bureau of Statistics and Crop Estimates of the State Department of Agriculture, and the chief of the Department of Agricultural Economics at the college. Talks are given in each county on prices and their relation to farm-management problems, the method used being to give a graphic picture of prices and price relationships by the use of charts and a comprehensive talk. An economic review of New Jersey agriculture is published monthly.

#### Results:

Farm-account schools were held in 17 counties, 2 or more schools being held in each of 6 counties. Around 800 farmers attended the schools or were shown how to keep accounts. Farm-account analysis schools were held in 15 counties where accounts had been kept in 1924. About 80 per cent of the men who had kept 1924 accounts attended the schools, closed their books, and analyzed them with the help of the specialist and county agent. The talk on price trends was given 21 times in 15 counties. One outstanding result of the year's work is the interest shown by the Monmouth County bankers in inducing farmers to keep and study accounts of their farm business. The mailing list of "An Economic Review of New Jersey Agriculture" is increasing each month.

#### New Mexico

July 1, 1924, to June 30, 1925

L. H. Hauter

#### Projects:

1. Farm organization through farm-account work.
2. Farm-management survey.
3. Compiling and disseminating statistical information.



## Methods:

Project 1. The farm-account work was carried on by means of farm-account schools and by personal contact. A school was held in Bernalillo County for women interested in keeping their family accounts and also a farm account. One farm-account school and one combination summarizing and beginners' school were held at joint meetings of Dona Ana and El Paso County farmers. New cooperators were helped to start their books at a summarizing school in Otero County, and at a school composed of club members held in Santa Fe County, assistance was given in completing the books for the previous year and starting 1925 accounts for the other boys. Effective work in interesting farmers in accounting was done in connection with a farm-management survey conducted in Roosevelt and Curry Counties. Sixty-two of the 72 farmers from whom records were taken indicated their intention of starting accounts. All completed farm-account books were sent to the State office for correction and a corrected summary sent to all cooperators.

Project 2. For the purpose of procuring more direct information in regard to farming conditions in the State than was possible through the farm-account work, arrangements were made early in the year to cooperate with the Bureau of Agricultural Economics in a farm-management survey of Curry and Roosevelt Counties. Mr. Wooten of the Division of Land Economics had charge of the survey and was assisted by the State marketing agent, one of the assistant directors, and the two county agents. The work was done between March 9 and April 11, a period that proved ideal on account of the drought which made it impossible for the farmers to do much field work. All records taken were tabulated in the Washington office.

Project 3. A study of the range cattle industry was made, covering the cattle situation in New Mexico, the United States, and the world, and involving primarily the price situation. The material was compiled and presented at the annual extension conference in February, and it was clearly shown that there is almost an indirect correlation between the number of cattle in the 11 Western States and the prices received. This study is not yet complete, and fact-finding committees are to be appointed to make a more complete study especially from the production standpoint. The present purpose is to get definite information and correlate it with the price cycles that may be expected and to work out some system of range management that should be followed under various conditions of the drought and price cycles.

Information was gathered on the world cotton situation with the idea of predicting the future trend of cotton prices, since the future development of the cotton industry in New Mexico will depend in a large measure on future prices. The effect of the boll weevil on the relative price of cotton was carefully considered.

Seasonal shipments of vegetables were studied to determine what sections of the State may produce lettuce and other vegetables and place them on the market when the price can be expected to be most favorable. The study of the economics



of the dairy and poultry industry of the State which was started last year will be continued for the purpose of considering the data with that gathered in farm-management surveys in developing a sane agricultural program for the State.

#### Results:

A total of 149 farmers cooperated in the farm-accounting project during 1925, and 41 records were completed for 1924. A Dona Ana County summary was made of the books completed by 15 cooperators, and a mimeographed copy was sent to each. With cotton fully 10 cents a pound lower than in 1923, it was interesting to note that out of 10 Dona Ana County farmers who had submitted 1923 and 1924 records, 3 had increased their incomes materially and one other showed a slight increase. In only two instances was a material decrease in income shown. Practically all the farmers who had kept accounts over two years were making a profit and improving the organization of their farm business.

In the farm-management survey conducted in cooperation with the Bureau of Agricultural Economics, a large number of records came from farmers who were originally homesteaders and who came to New Mexico with practically no inheritance and have accumulated practically their entire wealth since that time. Although few of them are wealthy or even in the well-to-do class, most of them have from 320 to 640 acres of land or more worth from \$10 to \$40 an acre with some stock and equipment and only reasonable indebtedness. Although they have seen hard times, most of them feel satisfied and consider that they have done fairly well. Crop failures are common in the wheat sections but rare in the grain-sorghum areas. However, it was noticeable, even though the records were taken in a very dry season, that the old-timers were not greatly worried. They rarely had experienced complete failures and felt that they could still raise a feed crop even though the rain might not come until later. Cotton in this section is still on trial, most of the farmers being inexperienced in cotton growing and very few having made a success. The results of the survey will be used in developing an agricultural and extension program for eastern New Mexico. Because of the dry-farming conditions which change materially from year to year, it is not possible to draw too definite conclusions from one year's work, and it is planned to continue the work for several years. However, the historical study which was made of the farmers from the time of their start in this section made the survey more valuable than it otherwise would have been.

As a result of the range cattle industry study, it was predicted that the cattle situation could be expected to improve during the next few years in so far as prices are concerned. Since New Mexico has no boll weevil, any effect that the boll weevil may have on increasing the cost of production of cotton throughout the Cotton Belt may tend to encourage cotton production in the State.



New York

December 1, 1924, to November 30, 1925

V. B. Hart

Project

**Project:**

Farm management.

**Methods:**

Extension schools were held by members of the Extension Service alone or in cooperation with other departments. Lectures and demonstrations were given at farm-bureau community meetings, extension schools, farmers' institutes, Rotary clubs, business men's clubs, and grange meetings. Conferences were held with officers or committeemen of local farm bureaus, agricultural teachers, officers and members of marketing associations, representatives of State and county bankers' associations, and other agricultural organizations. A correspondence course in farm management was conducted, also farm-management tours, and a special farm-management service which was conducted in Genesee County in 1921. In this service, the extension specialists take a labor-income survey of the farm business, make a map of the farm showing lines and acreages, and furnish the farmer with blue-print copies. They make a farm-management study and analysis of the farm business and try to find ways of increasing the profitableness of the farm. At the end of the year, the extension specialist has a conference with the farmer, takes another labor-income record, and discusses recommendations for possible changes in farm organization, layout, or building arrangement, and gives whatever assistance is desired in summarizing or starting farm accounts. "Farm Economics," giving a monthly review of agricultural prices and conditions was published, and exhibits featuring better farm-business methods were prepared for use by local farm bureaus at county and town fairs. Campaigns for better farm credit planned by the college and farm bureaus started with banker-farmer dinners and conferences at which bankers, farmers, and merchants discussed their common credit problems. These conferences were followed by intensive campaigns of inventory meetings.

**Results:**

Six extension schools were held having a culminative attendance of 537. Two hundred and eighty lectures and demonstrations with a total attendance of 13,389 were given by members of the department. The enrollment in correspondence courses averaged 79 during the year. Six courses were carried including 1 in agriculture prices, 1 in farm accounting, 1 in cooperative marketing, and 3 in farm management. Ten farm-management tours were conducted during the summer with much success, about as many requests being turned down for lack of help. Six portable-folding cabinet exhibits were prepared for use by local farm bureaus and loaned out to 29 different counties. Complete sets of cost accounts were closed on 34 farms. The monthly publication, "Farm Economics," sent to farm-bureau committeemen and others reached a circulation of 2,651. During the autumn, small community surveys were made preliminary to holding extension schools in farm management. These surveys included the taking of about 20 labor-income records in the community. This method furnishes excellent local material on which to base a program for an extension school and for making up local county programs.



North Dakota  
December 1, 1924, to November 30, 1925  
Rex E. Willard

Projects:

1. Farm accounting.
2. Farm organization.
3. Cost studies.
4. Farm-business analysis.
5. Price trends and outlook.

Methods:

Project 1. Farm accounting is being promoted with farmers in a more intensive way and with fewer numbers than formerly. The farm-account school appears to be too extensive a method, the necessary follow-up not having been provided by the county agents. Small groups have been successfully carried in a few counties. Large numbers of farm-account books continue in use by individual farmers, and farm accounting in the public schools has increased materially, supplies being handled through a local school supply concern.

Project 2. General farm organization is carried on through county and State agents. The economic trend of farming and methods of bringing about the desired changes are presented through charts, bulletins, and publicity.

Project 3. The cost route has been maintained, completing the third year of detailed records on 22 farmers in Cass County. Individual summaries and analyses have been returned to the cooperators, and much of the material has been put together for more general use. About 25 cooperators have been carried outside the route.

Project 4. A schedule for a year's farm business was prepared and taken by the State agent or assistant to the county where the project was undertaken. A survey was then made of 4 or 5 farms in company with the county agent, the schedule worked out and the summary sheet for each farm prepared. When 30 or more schedules were obtained by the county agent they were forwarded to the State office where a summary was made showing the average for the various factors and a comparison of the individual with the average. This was returned to the farmers by the county agent with suggestions for improvement. The State agent then visited the county and gave a demonstration at two farmers' meetings using a score card on which the material was arranged to show the range of each factor with average. The size of farm, percentage of crop acres, yield per acre, and income per cow, were used. After discussing the meaning of the chart, an individual farm was taken up and its organization discussed and compared to that of others and suggestions made for changes.

Project 5. Index prices of farm and nonagricultural commodities and index prices of the leading farm products of the State were charted, and commodity charts showing appropriate data were prepared. A full day of school was conducted and the facts completely discussed at the regional conferences of county agents in April. At the close of the sessions, the agents were given



the opportunity to obtain the charts with explanations, and more than 150 were placed in the agents' hands. A mimeographed explanation of each chart accompanying a photographic reproduction bound in solid covers was forwarded to each agent. The State agent in farm management then held meetings with each agent in his county and gave a demonstration of the material after which the agent held a series of meetings in his own county.

#### Results:

Farm accounting has been reasonably successful, and material is available for an extension publication showing the results of the work. The Cass County cost-route records have furnished a mass of valuable material that has been widely used for extension purposes. Three county agents have completed the farm-business analysis field work, made the summaries, and started the demonstration in their respective counties. Other agents have the material in progress. Of the 30 agents who participated in the April conference, 24 made definite request for economic material for use in their respective counties. About 200 sets of price and commodity material were forwarded. The usual annual preliminary report on the cost of producing wheat, rye, and flax was prepared and mimeographed, and the mimeographed summary report of the beef-cattle survey conducted by the Bureau of Agricultural Economics in cooperation with the four States of North Dakota, South Dakota, Montana, and Wyoming was prepared and released. "The North Dakota Farm Outlook," a publication carrying the general economic situation and facts and information of interest to the agricultural population of North Dakota, made its initial appearance.

#### Ohio

December 1, 1924, to December 1, 1925

Taber-Arnold-Utz

#### Projects:

1. Farm organization through accounts.
2. Teaching farm accounting in rural schools.
3. Cost accounting on crop and livestock enterprises.
4. Furnishing economic facts to farmers.

#### Methods:

Project 1. The farm-accounting and farm-organization work is handled entirely by the school method. A limited number of schools are held in those counties interested, usually not more than two in a county. After this the county agent, if interested in spreading the work, holds other schools in other parts of the county.

In nearly all cases, the group which is met for the first-year accounting school is signed up in advance and for that reason is a more or less picked group. As soon as plans are made and dates arranged for the first-year school, suggested letters and news articles are sent out to the county agent to assist him in advertising the meetings and getting attendance. The meetings are practically all-day schools and are held in schoolhouses or some place where desks, tables, and blackboards are available. Each farmer purchases two farm-account books, one for prac-



tice work at the school and the other for later use in actual accounting. Instruction is given on methods of taking inventories and of keeping records of receipts and expenses, and each man enters in his practice book the records of a typical farm which are provided. After the instructional session, the farm management demonstrator analyzes the record used during the day from the farm-management standpoint, placing the analysis on the blackboard to show the possibilities of a farm-account record as a basis for analyzing a farm business.

The first-year schools were held during the winter from December 15 to March 1 and the summary schools as nearly as possible at the same time. At the summary schools each man present is assisted in summarizing and analyzing his farm record so that he will obtain the maximum benefit from it. Each farmer calculates his own income, and, without allowing any farmer to know the income of any other farmer present, averages are made. Each farmer becomes interested to know why his individual income is either higher or lower than the average, and this leads to each man's analysis of his farm business under the supervision of the specialist and county agent. Comparison tables are furnished each man, the data being that for some typical near-by county having available records.

Project 2. The actual teaching of the work is done in seventh and eighth-grade schools as a part of the agriculture or arithmetic course. After the county superintendent of schools has approved the work, the teachers of the county are met and the methods of handling the work explained. A complete record of a farm business typical of the State has been prepared for each pupil taking the work. A bulletin containing full instructions is furnished to each teacher, and the regular farm-account book is used in all cases. This material is furnished free of charge through the financial cooperation of the State superintendent of schools.

In addition to the work in the seventh and eighth grades, a considerable number of high schools each year teach the farm-accounting work using the material furnished by the department.

Project 3. The school method is used entirely in the cost-accounting work. Short meetings are held at the beginning of the year to explain the nature of the work and the kinds of records to be kept. At the close of the year, other meetings are held where the men keeping records are given assistance with the summary of their costs and the averages made for the group. Such a meeting lends itself very well to the analysis of the relation between cost and price, as well as to the relation between various cultural practices and resultant costs and profits.

Project 4. Three campaigns on the dairy, wheat, and hog situation were put on at the time of the year when farmers would have definite plans to make on each particular enterprise and in the counties where each enterprise was most important. These campaigns took the form of a series of meetings which have been almost uniformly successful, the information being well received. The specialists have at all times avoided making definite forecasts and confined themselves to an explanation of available data. News articles are sent out through the college news service to daily and weekly papers. The Agricultural Press is used to a considerable extent, and articles of a detailed and informa-



tional nature are put out in the monthly publication, "Fax," which goes only to extension specialists and county agents, and in the Experiment Station Bi-Monthly Bulletin published at Worcester. Radio talks have been given, and the State Federal crop statistician has given weekly talks under the auspices of the department.

#### Results:

During the year, 61 first-year schools were held in 45 counties with an average attendance of 16. In addition to this, many county agents held a number of schools themselves. The cooperators have been followed up with three circular letters, and in addition 112 men have been visited on their farms by the county agent and farm management demonstrator. Forty-two summary schools were held in 33 counties with an average attendance of 7. In nine counties, the account books were borrowed for the purpose of making a county summary. Six county summaries were made by the county agents with a small amount of assistance from the specialist. Farm accounting has been definitely included in the school work of 55 counties.

Dairy-situation meetings were put on in 38 counties; 25 wheat meetings were held with an average of 30, and the hog situation meetings held in western Ohio covered 29 counties with 52 meetings. Twenty-eight Smith-Hugh agricultural classes were met with an average attendance of 36, and the source and accuracy of agricultural economic statistics were considered. Twenty-seven counties have selected economic committeemen to assist in giving the economic information a wider spread of influence in the county, and three economic information letters have been sent out by them. Fifty-three news articles have been sent out to daily and weekly papers, the average number of papers using the articles being 48 and the average circulation of the papers about 10,000, which indicates that a large number of people have been reached. Four fair exhibits were put on depicting graphically the cost of producing an acre of corn, an acre of wheat, and the cost of milk and butterfat. These exhibits were prepared with signs and complete directions and sent from county to county on a prearranged circuit, the county agent in all cases taking care of the setting up of the exhibit and reshipping to the next county. The four exhibits reached 28 counties during the fall. A considerable number of lectures on subjects along economic lines have been given by specialists during the year, and two weeks were devoted to State aid institute work. One farm-management tour has been conducted with an attendance of 35, and 133 farm visits have been made in relation to project work. About 13,000 farm-account books have been put out through the university and about 9,000 through the banks of the State.

#### Oregon

December 1, 1924, to November 30, 1925

R. S. Besse

#### Project:

Farm organization through accounting and enterprise efficiency.

#### Methods and results:

In order to focus the farmer's attention on the determination and adoption



of low-cost practices, the selection of practical enterprise combinations from those available in the area, the determination of costs of production, the keeping of records to locate weak spots and stop leaks, and the study of production and price trends affecting commodities produced, and to enlist their interest and active participation in working out a solution of the problems, and with the hope that better practices might be more widely adopted, the enterprise efficiency and farm-accounting phases of farm organization were emphasized in 1925.

Junior farm-account clubs were organized for the purpose of teaching boys from 14 to 18 years of age how to keep and analyze a simple farm account and to create in them a new interest in the economics of the farming business. Through interesting the boys, it is hoped to reach the parents. The local leader keeps in close touch with each member, checking over his records from time to time to see that they are kept up to date and in good condition. During the year, the farm management demonstrator visits each club for the purpose of assisting with the original organization, assisting in taking the opening and closing inventories, discussing and making a plan for each member to make a layout diagram of his farm, figuring depreciation, aiding in the selection of a demonstration team, summarizing the books at the end of the year, and scoring each book on a competitive basis. The clubs are operated in close cooperation with the agricultural committee of the Oregon Bankers' Association. Usually a local banker is the local leader of the club, and the secretary of the association and the chairman of the committee give their active support. The bankers are backing the junior farm-account clubs as a strong economic project.

Meetings were conducted to explain and demonstrate low-cost practices in producing dairy products and demonstrating why some dairy farms pay better than others, the material for the meetings being taken from the three-year dairy survey conducted in the Willamette Valley put into such form that it was usable and of immediate importance to local dairymen. The discussions centered around the following points: (1) The economic dairy situation and outlook for probable prices; (2) why some dairy farms pay better than others; (3) practices which create wide variations in costs of production; (4) how better cows increase profits and reduce costs; (5) the importance of more cows to increase total volume of business; (6) larger herds have less overhead and labor costs per cow; (7) outline of enterprise combinations or side lines which fit in with dairy farming.

Meetings were held to outline low-cost efficiency practices in wheat production, the bulk of the material for these meetings being taken from the Sherman County economic wheat survey covering three years' records on 150 farms. The chief items covered in the discussions were as follows: (1) The economic wheat situation and outlook with a picture of wheat prices since 1908; (2) comparison of wheat production costs in various sections of the country and the costs in eastern Oregon; (3) factors entering into cost of production; (4) practices responsible for range and variations in costs of producing wheat; (5) what practices yield greatest returns and reduce costs; (6) what adjustments can be made in wheat production to reduce the costs and increase profits.

In order to aid the development of labor-saving machinery, one county agent has assisted farmers in tillage practices by rigging two weeders together so that one man with the aid of two to four additional horses could handle twice the amount of ground per day. This has been given publicity, and a large number



of farmers in that county have adopted the practice. In a number of instances, harrows and drills have been combined in units to reduce man labor. One farmer combined the use of 36 head of horses hitched to a truck to which were attached 3 grain drills and 2 harrows, 1 harrow in front of the drills and 1 following them. Without extra help, this farmer and his wife ran this outfit covering 75 acres per day in seeding wheat. To run a similar outfit under a one-man unit system would require at least 30 head of horses and 5 men. In a number of instances, two or more plows have been hooked together so as to save man labor. Many farmers this year increased the acres handled per man and reduced the hired labor expense.

Economic prune meetings were held for the purpose of outlining efficiency low-cost practices based on information gathered from 111 prune growers in 3 counties. Blanks were prepared and distributed for the purpose of determining low-cost practices and costs of an enterprise for farm sheep, dairying, broccoli, and farm crops. At several county conferences, a farm-management committee consisting of the chairman of each commodity group and the chairman of the general conference was appointed and prepared a farm-management report setting forth adapted practical enterprise combinations and standards of efficiency for the respective counties. Subjects pertaining to enterprise combinations and farm organization were broadcast by radio, and farm-management tours were conducted to dairy farms where cows were inspected and feeding practices and details of operation explained.

Farm-account books totaling 1,121 were distributed to individuals and banks in the State. Fifty-two farm inventories were taken, 54 books definitely started by the farm management demonstrator, and 25 books were summarized. One hundred and seventy-one survey records were taken.

#### Pennsylvania

January 1 to December 31, 1925

Earle L. Moffitt

#### Projects:

1. Farm accounts.
2. Enterprise costs.

#### Results:

Last year, 832 account books were placed with farmers, and 148 of these books were analyzed. Cost of milk production figures were worked up in connection with nine associations. Figures on the cost of producing little pigs to weaning age were worked up on 10 litters for the fall of 1924 and 8 litters for the spring of 1925. Forty beef-cost record books were kept during the year, an increase over either of the two previous years, and cost records on poultry increased not only in the total number of records but also in the number of counties represented. Cost figures on potatoes have been summarized for four consecutive years, and the records show a gradual increase in cost per acre, an increase in acre yields, and a decrease in cost per bushel. The cost of spraying an acre for the season has been practically the same each year except in 1923 when it was one-half greater. This was due to 1.2 more applications and the extra high cost of materials.



South Dakota  
December 1, 1924, to November 30, 1925  
R. H. Rogers

**Project:**

Farm management.

**Methods:**

Farm-management principles, farm-layout problems, cost of production, and organization are taught in farm-management schools. Farm-account schools are held where farmers are assisted in starting new records, and summarizing schools are conducted later in the year to close the records that have been completed. A bulletin entitled "South Dakota's Agricultural Program," edited by the farm management demonstrator, depicting the present types of farming in the State and suggesting desirable changes in the different type areas has been given wide publicity through the college and the Extension Service, and during January and February "balanced agriculture" meetings are held throughout the State for the purpose of presenting economic information. Farm management and rural-economics schools are held for county agents and teachers of vocational agriculture in connection with the annual conference of county agents. Farm-management tours are conducted, and farm-management club members are completing their year's work and plan to make exhibits at the State fair.

Local committees are in charge of publicity and arrangements for tours. Newspaper articles before and after the tour are sent by the demonstrator for use in the local papers. Leaders of boys' and girls' club work are furnished with monthly programs, and the farm management specialist visits the clubs at least twice a year. Special instructions are given in preparing exhibits and demonstrations for the State fair. Material is presented to the county agents' and vocational teachers' school by the entire staff of farm economics. Farm-management schools are organized by county agents in cooperation with the demonstrator, and letters and publicity are issued from the central office. The county agent arranges for group meetings of farmers which the farm management demonstrator conducts as farm business and summarizing schools. Additional schools may be put on by the county agent himself. The county agent also assists in managing the farm-management clubs and gives direct assistance to the club leader who leads the discussion of farm-management programs at club meetings. County superintendents of schools and county agents assist in distributing account books and manuals for use in teaching farm-account work in the eighth-grade public schools. The farm management demonstrator prepares literature and advertising material for schools, tours, and other meetings. Where counties have farm-bureau directors, county project leaders, or community committeemen, these officers are used to the greatest possible extent in furthering this program.

**Results:**

Forty-five meetings were held during the year with an attendance of 5,320, and 230 farm and home visits were made. Twenty-six county-agent conferences and 19 conferences with local leaders were held. Farm-record books were distributed totaling 19,083, and 39 books were summarized. One very successful farm-manage-



ment tour was conducted with stops at five ranches, at each of which a different farm enterprise was emphasized. Assistance was given in making farm-business surveys on 58 ranches in Jones County, also in a survey of the ranch business made in the beef-cattle range area by the State colleges of Montana, Wyoming, and North and South Dakota, cooperating with the Bureaus of Agricultural Economics and Animal Industry of the United States Department of Agriculture. Information was gathered for a taxation and credit study which is being carried on by the Farm Economics Department cooperating with the United States Department of Agriculture, and a survey was made of the results of extension work in Hamlin County, also in cooperation with the Department at Washington.

Vermont

December 1, 1924, to November 30, 1925.

H. P. Young

Projects:

1. Farm accounting.
2. Farm-business analysis.
3. Enterprise costs.
4. Preparing material and bringing it up to date.

Methods:

Farm-account books were distributed through the farm-bureau offices and assistance given by the extension agents in summarizing and analyzing the accounts. Farm-business analysis meetings were held with the idea in mind of working out labor income from available accounts, and in addition the most common causes for low-labor incomes were analyzed. The use of the minimum standard of satisfactory farm organization in Vermont has worked very well. Factors emphasized have been (1) business enough, (2) average production of butterfat per cow 225 pounds or more, (3) not over 7 pounds of grain for 1 pound of fat sold, (4) cash crops, if any, that are practicable, (5) labor available, busy during the year on profitable enterprises.

Results and outlook:

Twenty general farm-management meetings were held during the year with an attendance of 697 persons; 544 farm-account books were placed with farmers most of whom kept accounts throughout the year. Farm-management surveys in 3 towns indicate that 3 per cent of the farmers keep the Vermont farm-account book, 19 per cent keep complete cash accounts of some sort, 29 keep accounts of some kind, and 71 per cent keep no accounts. Dairy sales analyses were made in 10 creameries and a report printed as Circular No. 35 of the Vermont Agricultural Extension Service. Prices and price indices of Vermont farm products were brought up to date and the figures published in Circular 33. Eighteen farm accounts and 31 maple-cost accounts were kept by junior club members.

Farm accounts will continue to receive a great deal of attention, the main object being to make the account of personal value to the man keeping it. The prospects for 10 per cent of the farmers of the State keeping complete cash accounts are good. Farm-business analysis will receive a great deal of attention as a means of making accounts of value, and single enterprise accounts will be carried on where there is a demand for this work. More than 1,000 farmers owning over 16,000 cows are in line for analysis of sales of butterfat per cow through creamery records.



Virginia

November 30, 1924, to December 1, 1925

C. C. Taylor and C. L. Pickard

Projects:

1. Farm accounts.
2. Model farm exhibits.

Methods:

Project 1. During January and February, farm-accounting demonstrations were held with the following outline: (1) The outlook for farm prices in 1925; (2) the needs and uses for simple farm accounts; (3) the explanation of accounting forms; (4) demonstration of keeping an actual farm account; (5) summarizing the farm account; (6) diagnosing the mistakes revealed by the account; (7) discussion of income-tax reports and requirements. In June, farm visits were made to determine what progress had been made with the accounts started in the spring, and assistance was given where needed. Throughout the year, several circular letters of information and encouragement were prepared and sent to the farmers keeping accounts.

Project 2. The purpose of this project was to focus attention upon the principal farm-management problems in a given community and to lead farmers to center their thought on how they could better improve the internal organization of their farm business to the end that it might be more profitable as well as to contribute to a higher living standard. The farm management specialist met with the county agent and a group of his best farmers, and the purpose and plan of the project was laid before them. Then an ideal farming system was worked out embodying what the group agreed to be the best principles and most practical methods in use in the county. The size of farm, choice of enterprise, most profitable type of farming, relation of money crop to supporting enterprises, and proper rotations were considered, also the amount and kind of livestock to be kept, the disposition of products, diversification, and the relation of farm organization to direct satisfactions of farm life. After the plan was thus worked out, a theoretical net return was computed on the basis of present prices and yields above average but attained by the best farmers in the community. The expenses were arrived at by estimate of the group. This plan formed the basis of the model farm later to be exhibited at the local fair, the county agent in the meantime planting the crops in the miniature model constructed of boards.

This model was exhibited at fairs and demonstrations made to visitors of results that might reasonably be expected when proper attention was given to the organization of the farm for profits. The farm management specialist assisted the county agent in setting up the exhibit. With the exception of a few instances, the agent had the crops growing well. Where necessary, the model was made from sod and the harvested crops placed to represent their respective fields, each of which was named by a small card. Rotations were numbered and three stand-



ard charts with the following inscriptions were used in the background: "A Model Farm, Approved by the County Agent and Agricultural Council," "Our Goal is Profitable Farming," and "Profits Come from Superiority in Crop Yields, Returns per Head, Labor Saving, and Marketing." These charts were sometimes supplemented or displaced by placards having such inscriptions as "Is Your Farm Profitable? If Not, Why?" "A Well-Organized Farm Has a Rotation System. Does Yours?" and "Liming the Soil Makes for Profits. Do You Need Lime?"

#### Results:

Out of a total of 618 farm-account books distributed during the year, 160 were distributed by the farm management specialist at meetings. It is estimated that 150 farmers were reached by the farm-accounting demonstrations held in 15 counties and that they started accounting systems of their own. The model farm attracted much attention at the fairs, and in cases where it was possible for the specialist to remain during the big days of the fair, there was ample opportunity for demonstrating and the results were gratifying.

#### Washington

October 1, 1924, to September 30, 1925

R. N. Miller

#### Projects:

1. Farm accounts.
2. Enterprise costs.
3. Farm-business surveys.

#### Methods:

Individual summarization of records and reports to individual farmers including the personal record and the results of the tabulation of surveys, account books, schools for farm management and cost work, meetings, lectures, bulletins, farm-business and enterprise-cost surveys, publicity, farm tours, cost-of-production contests, and exhibits at fairs.

The county agents have organized their counties very carefully in most cases to make possible systematic farm-management extension work. They have assisted in individual demonstrations on farms and have been responsible for the work in their counties. They have supervised the starting of records, assisted in the follow-up work, supervised activities of local leaders, conducted enterprise cost surveys, and have supervised changes on individual farms. They have taken charge of the closing of records at the end of the year and the return of the report to the individual farmer. They have been responsible for the monthly reports sent to the extension specialist. They have assisted in the preparation of publicity. Economic material has been disseminated through mimeographed bulletins, circular letters, and monthly write-ups for carefully selected newspaper articles.



## Results:

Extension records indicate that each year the farmers of the State are becoming more efficient in economical production, that they are using greater care in the selection of farm enterprises and the choice of crops, and that they are making great strides toward better marketing systems. Although farm returns are still too low, the yearly average is higher than for the preceding four years. Monthly dairy-cost records show a reduction of \$1.04 per hundred weight in the cost of producing milk in Snohomish County. Thirty-seven highly specialized dairymen in Whatcom County have finished yearly records showing that they have increased their production of butterfat per cow from 345 to 398.6 pounds in 4 years. Tabulations from 105 poultry record books and from 78 cooperators who enrolled in the home egg-lay contest show that many farmers have solved the problem of low labor returns and that men can change their poultry management system and increase their labor returns by having a better seasonal egg lay, increasing their size of business to reduce the overhead charge per bird, and keeping only 1-year-old birds for commercial egg production. Cost records of apple production for 1925, according to records on 1,128 acres, show that the cost is lower than in 1924, and the problem of high wheat harvesting costs has been met by collecting farm records to show how some farmers have reduced this cost by improved harvesting methods.

Enterprise cost records have been most effective in furthering farm-management work. During 1925, 980 records were carried on poultry, 94 on the dairy enterprise, 51 on bees, 12 on sugar beets, 14 on apples, 51 on wheat, 10 on oats, 12 on potatoes, 15 on harvesting costs, and 40 miscellaneous records. The poultry industry in the State is growing very rapidly, having increased about \$5,000,000 in 4 years.

### Wisconsin

September 30, 1924, to October 1, 1925

John S. Donald

## Projects:

1. Farm accounts.
2. Farm-management tours.

## Methods:

Project 1. One-day schools on farm records and accounts were conducted and arranged by county agents or any other agricultural leader. During the farm-institute season, the subject of farm records and accounts was given a place on many of the programs. Two institute workers especially gave considerable attention to this subject and were the means of interesting many farmers and causing a number to begin the keeping of farm records. Although it has not been possible to follow this work up systematically, it has been learned that many of these farmers have become consistent users of the college account book. Efforts have been made to have farm accounting taught in schools where there is no Smith-Hughes work, the greatest efforts having been in giving



instruction at county teachers' institutes. To facilitate this work, Circular 179 entitled "Farm Accounts-Made Easier" was prepared, and this has furnished the text which has simplified the work greatly over the pioneer plan of sending out mimeographed copies of transactions. The value and importance of the movement to teach this and kindred economic subjects in schools caused one coöperator who was serving in the legislature during the last session to have a law enacted (Chapter 114, Wisconsin Laws of 1925) making the teaching of these subjects compulsory in schools training rural teachers and in schools where agriculture is in the course of study.

The United States agricultural census in December gave an opportunity to promote the keeping of farm records. Four of the State directors co-operated in asking the enumerators to bring the work of the farm management demonstrator to the farmers interviewed. Letters and descriptive material were placed in the hands of the enumerators, and they were requested to act as agents to acquaint the farmers with the plan of keeping farm records. This move brought a number of very interesting letters and positive statements as to the need for farmers to more generally keep farm records, some of them revealing situations that were astounding as to the lack of information which the farmer has regarding his production and farm business. Another movement which has brought results is a questionnaire presented to each farmer belonging to a cow-testing association through the cow tester for his association.

Project 2. On the one successful farm tour which was conducted in Jefferson County August 19, a study was made of the farm business under three phases, (1) production, (2) income and expenses, and (3) the farm home. A score card was used and photographs were taken. The director of the horticultural department assisted in the farm study and discussion. Four farms were visited, and the results of the cost study on two farms were presented at the program held at the lunch hour. Sufficient appreciation was expressed to make it worth while to conduct a number of similar tours another season.

#### Results and future plans:

Farm-account books totaling 5,866 have been distributed, a supply going to every county in the State with one exception. A number of the county agents had not placed all the books obtained the previous year and consequently did not need a further supply. It is estimated that 50 per cent of this distribution was made to schools and the balance to farmers through county agents and direct orders. Numerous requests for the Wisconsin farm-account book have been received from other States, as well as for the circular provided as a text for school work. Twenty farmers in each of three counties were started on farm-account keeping with the agreement that a summarizing school would be held for each group at the end of the year. Two soybean, 15 alfalfa, and 12 potato projects were started. Questionnaires were furnished to the cow testers in 164 associations, and 58 reports have been received, representing the individual farm reports of 1,247 farmers. A number of the associations report 100 per cent of the membership interested in general farm-record keeping. As many groups will be started as time will permit, and a definite plan for summarizing schools will be made. It is believed that the discussion of this project between the cow tester and his association members has been of much value. The campaign



through agricultural census enumerators has also provided several groups that it is hoped will be organized for the purpose of keeping systematic records. Farm-account exhibits have been made at two fairs. Milk campaigns have been conducted in a number of counties, in three of which the Extension Office has taken considerable part. Assistance has been given in the making of 18 lease contracts and in bringing the landlord and tenant together. The prospects are favorable for better cooperation on the part of bankers. Special interest in the farm-account project for next year has been expressed by 18 banks. Sixty-eight county-agent conferences were held during the year. Nineteen farm-management lectures were attended by 570 people, and an attendance of 503 was reported at 17 farm-accounting schools. Every pupil given the farm-record work in connection with arithmetic, or as the agricultural subject, must complete and summarize the year's accounts. This places a large number of completed and summarized books in farm homes of the State. Schools are urged to give this work attention early in the year and to influence pupils living on farms to keep a home farm record beginning with the new year. In some cases, this is made a home project.

Statistical summary of farm-management extension, 1923 to 1925  
(Prepared from reports of county agricultural agents, 48 States)

Item	Total number		
	1923	1924	1925
Method demonstrations given in farm management* . . . . .	---	5,803	7,204
Farmers keeping records in account books . . . . .	16,164	16,835	16,527
Farmers assisted in summarizing and interpreting their accounts . . . . .	8,919	8,726	9,344
Farmers making changes in their business as a result of keeping accounts . . . . .	6,998	6,364	7,554
Other farmers adopting cropping, livestock, or complete farming systems . . . . .	21,710	23,910	24,141
Farmers advised relative to leases . . . . .	9,546	11,898	9,117
Farm-management and farm-account schools held . . . . .	1,131	1,240	1,123
Farmers assisted in keeping cost-of-production records . . . . .	14,308	15,504	15,670
Total farms adopting improved practices relative to farm-management work* . . . . .	-----	63,929	54,116
Farm loan or other credit associations organized this year . . . . .	323	386	183
Membership in such associations . . . . .	14,227	6,999	6,653
Other farmers assisted in obtaining credit . . . . .	10,342	12,124	9,122

\*Not reported for 1923.



Statistical summary of farm-management extension, 1922 to 1925  
(Reported by farm management demonstrators)

Activity	1922	1923	1924	1925
Number of States	27	28	29	30
Farmers obtaining farm-account books through				
Extension Service . . . . .	62,734	69,232	77,813	84,515
Farm-account books summarized for extension use	2,679	2,974	3,420	3,778
Farm-management and farm-accounting schools...	814	809	911	930
Total attendance . . . . .	23,325	18,440	15,567	16,217
Farm-account and cost-account summarizing				
Schools . . . . .	79	156	136	132
Total attendance . . . . .	928	1,462	959	902
Crop and livestock enterprise records obtained and summarized	2,159	3,615	5,139	5,402
Crop and livestock survey records obtained and summarized	1,612	487	858	1,353
Farm-business analysis survey records obtained and summarized	2,026	1,927	1,561	1,572
Farm-management tours . . . . .	36	41	60	76
Total attendance . . . . .	4,721	2,681	2,813	4,373
Fair exhibits . . . . .	51	53	53	71
Adult and junior farm-management clubs . . . . .	103	144	122	139
Membership . . . . .	1,283	1,798	1,674	1,913
Farm-management meetings . . . . .	1,471	1,557	1,955	2,415
Total attendance . . . . .	63,628	81,693	71,547	100,092
News articles written . . . . .	356	473	518	1,087
Bulletins, circulars, and reports prepared . . . . .	81	86	111	71
Summary:				
Total meetings conducted . . . . .	2,400	2,863	3,062	3,553
Total attendance at these meetings . . . . .	92,802	104,276	90,886	121,584
Total farm-business and enterprise-cost accounts obtained and summarized for extension use. . . . .	8,476	9,003	10,978	12,105
States publishing monthly agricultural situation . . . . .	1	3	4	9
Days in field per worker . . . . .	---	---	131	141
States conducting farm-management tours . . . . .	4	7	9	13
States conducting farm-account schools . . . . .	23	25	26	26
States with boys' and girls' farm-account clubs . . . . .	3	5	6	7
States with farm-account work in district schools . . . . .	2	4	5	7



